# Part 10: State Laws and Regulations

The Missouri Department of Agriculture's definition of a farmers' market is a seasonal marketplace where three or more farmer/vendors sell their products once or twice a week at a designated public place and have at least one market membership meeting per year.

Missouri is a "home rule" state, meaning that county and municipal governments may enact health ordinances that are more restrictive than the state's ordinances. This means that you should check with both your county and city public or environmental health agency to determine which products are approved for sale at farmers' markets in your community and how to handle sampling and food demonstrations. Furthermore, you should make every effort to develop a good, friendly, working relationship with your local health officials. It is counterproductive to take an adversarial position against any particular department or official. Officials have the power to interpret the laws and work with growers and market organizers to find solutions to challenging situations. (There is a complete listing of all county health departments following this section.)

#### A. Food Processor

- Food Processor is an individual or organization that takes either raw food products and ingredients, or pre-processed products, combines or repackages them and distributes the finished product. Food processing can be a simple operation, such as repackaging bulk foods, baking bread and distributing it, or a more complicated operation such as canning and preserving.
- All food processing operations Missouri need to comply with the requirements of 21CFR110 Good Manufacturing Practices (GMPs). This is a Code of Federal Regulation that the Missouri Department of Health and Senior Services uses when inspecting all types of processing, distribution and warehousing facilities. Find more online: http://www.access.gpo.gov/nara/cfr/waisidx 07/21cfr110 07.html
- 3. 21CFR110 is a very general set of regulations that provide information about the food processing structure, plumbing and building materials to name a few. Some operations have additional regulations to follow and are described below.

#### B. Canning-Jams & Jellies, Acidified Foods and Low Acid Foods

- 1. If you want to begin a canning operation, there are two basic types of operations: Acidified Foods and Low Acid Foods. Acidified Foods are foods in which the finished product has a pH below 4.6. Foods that fall into this category are salsas and other foods to which an acid (commonly lemon juice or vinegar) has been added. Sometimes these are called "pickled" foods. A person who is canning acidified foods will need to follow the requirements of 21CFR 114 Acidified Foods in addition to 21CFR110.
- 21CFR114 provides the requirements for personnel to have attended a Better Process Control School, have the recipe reviewed by a Process Authority and also provides the requirements for maintaining controls over the canning process.
- 3. A good place to start when researching acidified foods is the Missouri Department of Health and Senior Services, Regional Food Processing Inspector. There are three in Missouri, one each in St Louis, Kansas City and Springfield.
- 4. The second type of canning operation is called a Low Acid canned food. These are foods in which the final product has a pH above 4.6. A common food in this category would be canned green beans. If you want to begin canning low acid foods you would need to follow 21CFR 113 Thermally Processed Low Acid Foods, Packaged in Hermetically Sealed Containers in addition to 21CFR110.
- 5. 21CFR113 has the requirements for attending a Better Process Control School, having the recipe and canning process reviewed by a Process Authority, obtaining a federal canning identification number, retort and processing requirements and record keeping. A good place to begin researching this topic would be the Missouri Department of Health and Senior Services, Regional Food Processor Inspector.

#### C. If Selling Homemade Jams and Jellies at the Market the Vendor MUST:

Contact the local health agency to determine specific requirements, including licensing, facility requirements, etc. In general, an individual may not use their home kitchen to prepare food to be sold or distributed.

- The processor must also provide proper labeling for the product, meaning the product label must bear: the name of the product, a list of ingredients from most predominant, ingredient to the least, the net weight of the product and name and address of the manufacturer.
- 2. Producers of certain types of food such as salsas, pickled foods and canned foods such as green beans etc. must register their process with the Food and Drug Administration, as well as obtain review of their process by a Process Authority. This means an expert in the field of food safety has reviewed the recipe and canning process. Processors of these "low acid canned foods" or "acidified" foods must also attend a course entitled "Better Process Control School".
- Additional information can be obtained from the Department of Health and Senior Services Food Protection program and also by visiting FDA's website at http://www.fda.gov.

These are just some of the many examples of food processing; there are hundreds of different processes and products that would qualify a person or organization as a food processor. Please contact the Missouri Department of Health and Senior Services, Regional Food Processor Inspector for information specific to your operation or the operation you are considering. (See Part 14 for contact information).

#### D. Selling Meat at the Market

The Missouri Meat and Poultry Inspection Program (MMPIP), in cooperation with the U.S. Department of Agriculture (USDA) Food Safety Inspection Service (FSIS), is administered by the Missouri Department of Agriculture, Division of Animal Health, P.O. Box 630, Jefferson City, Mo. 65102-0630. To contact the Missouri Meat Inspection Program, call (573) 522-1242.

- 1. Purpose of the Meat and Poultry Inspection Program: The Missouri Meat and Poultry Inspection Program is dedicated to ensuring that the commercial supply of meat and poultry products within the state are safe, wholesome, accurately labeled and secure, as required by the State/Federal meat and poultry inspection laws. By providing inspection service and guidance to Missouri processors, the program continues to endorse the mission of the Missouri Department of Agriculture -- to serve, promote and protect the agricultural producers, processors and consumers of Missouri's food, fuel, and fiber products.
- 2. Determining Inspection Requirements: Owners or operators who want to sell meat/poultry or meat/poultry products, wholesale or retail, within the state (intrastate) should contact the Missouri Meat and Poultry Inspection Program at (573) 522-1242. Any new custom exempt facility should contact the program for a sanitary inspection of the plant. Those who want to ship meat and meat products across state lines (interstate) should contact the USDA Food Safety Inspection Service in Lawrence, Ks., at (785) 841-5600
- 3. \*Custom Exempt Operation: 9 CFR 303.1 exempts the custom preparation of carcasses, meat or meat food products derived from the slaughter of cattle, sheep swine, goats or game animals from official inspection. However, custom operations are subject to sanitary inspection by the Missouri Meat and Poultry Inspection Program.

# To engage in custom preparation of such products, the following requirements must be met:

- 1. Livestock must be raised by the owner and delivered to the processing plant for custom preparation.
- 2. The custom prepared articles must be exclusively for use in the owner's household by members of his household, nonpaying guests and employees.
- 3. The custom-prepared products must be kept separate and apart from inspected products.
- 4. Immediately after preparation and until delivered to the customer, the carcasses or other prepared custom articles must be clearly marked "NOT FOR SALE."
- 5. Official establishments engaging in custom operation must maintain records pertaining to the custom operation. The records shall include:
  - 1. Name and address of the customer.
  - 2. Species and weight of animals slaughtered.
  - 3. Kind and weight of items prepared.

#### Retail Store: According to 9 CFR 303.1, a Retail Store:

- 1. Can handle for sale or use meat products in the preparation of product for sale only if such meat products were previously federally inspected and passed.
- 2. Can sell to consumers only. At least 75 percent, in terms of dollar value, of total sales of product represents sales to household consumer. The dollar value of sales of product to other than household consumers (hotels, restaurants, institutions, etc.) must not exceed the dollar limitation per year set by the administration. Sales of cured, cooked, or multi-ingredient product prepared at a retail store to other than household consumers are prohibited. However, sale of prepackaged inspected product to other than household consumers is permitted provided such product is not repackaged or reprocessed and is handled in a sanitary manner.
- 3. Can sell a normal retail quantity to a consumer, which shall be deemed in the aggregate not to exceed one-half carcass.
- 4. Can engage in custom slaughtering or processing if conditions for custom exemptions are met. Sale of products from uninspected slaughtered livestock is prohibited.
- 5. Must maintain and operate the establishment in a sanitary manner to assure that products are not adulterated or misbranded. Preparation of any product containing pork must be done in compliance with acceptable procedures to assure the elimination of viable trichinae.

#### REQUIREMENTS FOR STATE INSPECTION

- Contact the Missouri State Meat and Poultry Inspection Program at the Missouri Department of Agriculture.
- 2. Before being granted state inspection, an establishment shall have developed written Sanitation Standard Operating Procedures (SSOPs) and a Hazard Analysis Critical Control Point (HACCP) PLAN. HACCP guidance and information is available on the FSIS Web site. A conditional grant of inspection shall be issued for a period not to exceed 90 days, during which period the establishment must validate its HACCP plan with the Missouri Meat and Poultry Inspection Program.
- 3. Before producing new product for distribution in commerce, an establishment shall have conducted a hazard analysis and developed a HACCP plan applicable to that product. During a period not to exceed 90 days after the date the new product is produced for distribution in commerce, the establishment shall validate its HACCP plan with the Missouri Meat and Poultry Inspection Program.
- 4. The establishment must be maintained in a sanitary condition.
- 5. Obtain RELEASE FROM OFFICIAL PLANT OF INEDIBLE AND CONDEMNED ANIMAL PRODUCT FORM and mail to the Missouri Department of Agriculture.

- Plant sewage waste disposal must have a permit for from the MISSOURI DEPARTMENT OF NATURAL RESOURCES or local authority.
- 7. A current "official" potable water test is required to be on file at all times.

#### **Product Labeling Instructions**

Establishments are responsible for ensuring that labeling used for meat and poultry products is not false or misleading. Labels must be submitted to the Missouri Meat and Poultry Inspection Program for approval prior to use. MANDATORY FEATURES ON FINISHED PRODUCT LABEL:

- 1. Name of the product
- 2. Ingredients statement, if needed
- 3. Inspection legend and establishment number
- 4. Handling statements, e.g., keep refrigerated, keep frozen, etc., if needed
- 5. Safe handling instructions
- 6. Net quantity of contents statement, if needed
- 7. Signature line (manufacturer's or distributor's name and address)
- 8. Nutrition labeling, if needed

Poultry Exemption: 9 CFR 381.10 and the "Poultry Products Inspection Act" address the exemption regulations in regard to poultry producers. Call (573) 522-1242 for further clarification of these regulations. To view list of Official Plants go online: <a href="http://www.mda.mo.gov/Animals/official plants.htm">http://www.mda.mo.gov/Animals/official plants.htm</a>. If you have any questions on the Meat Inspection Program please contact the Division of Animal Health (See Part 14).

#### E. Retail Sales Tax

- Processed foods and fresh farm grown products are all subject to the state sales tax for food of 1.225 percent. These foods are also subject to any applicable local sales tax. Sales tax applies when the seller is making a sale at retail to the final user or consumer, but not when the purchaser is selling the product for resale. A farmer selling products at retail at a farmers market must collect and remit sales tax. (See supplemental sheets following this section)
- Complete the Business Tax Registration Application (Form 2643). After the listings of all County Health Departments you will find a State of Missouri Department of Revenue Missouri Retail Sales Tax License to fill out. (Questions regarding registering, See Part 14)

#### F. Farmers' Market Nutrition Program

At this time there are only a few farmers' markets participating in the Farmers' Market Nutrition Programs (FMNP). These programs have the dual purpose to provide low-income, nutritionally atrisk, WIC (Women, Infants and Children) – and low-income seniors with fresh fruits and vegetables to improve their diets and to expand the awareness, use of, and sales at farmers' markets. (Questions regarding the WIC and Nutrition Services, See Part 14)

#### G. Scales / Egg Licensing

- 1. If scales are used at a farmers' market they must meet the Missouri Department of Agriculture, Weights and Measures Division standards for calibration. In general, unless the scale is digital and self calibrating, it must be recalibrated each time it is moved.
- 2. If a producer sells eggs to a consumer at a place other than their residence (on-farm), then the producer needs to purchase a dealer's license and a retailers license. At the end of this section you will find further information from Weights and Measures on certifying a scale for market and how to obtaining an egg license. (Questions regarding scales or egg licensing, See Part 14)

#### H. Selling Dairy Products at the Market

- Raw milk or cream sales in Missouri are prohibited unless the purchase point of origin is at the farm or it is delivered directly to the purchasing individual for their own use.
   196.935 RSMo 2000 <a href="http://www.moga.mo.gov/statutes/C100-199/1960000935.HTM">http://www.moga.mo.gov/statutes/C100-199/1960000935.HTM</a> and Attorney General Opinion (AGO) 113-73 <a href="http://ago.mo.gov/opinions/1973/113-73.htm">http://ago.mo.gov/opinions/1973/113-73.htm</a>.
- Retail sales of raw milk or cream: Licensed and inspected raw milk or cream producers and processors may sell (AGO 114-75 <a href="http://ago.mo.gov/opinions/1975/114-75.htm">http://ago.mo.gov/opinions/1975/114-75.htm</a>) product at Farmer's Markets. 196.931 RSMo 2000 <a href="http://www.moga.mo.gov/statutes/C100-199/1960000931.HTM">http://www.moga.mo.gov/statutes/C100-199/1960000931.HTM</a> defines "graded fluid milk and fluid milk products". Producer/processors wishing to sell retail raw milk or cream at Farmers' Markets must first apply to Missouri State Milk Board to obtain a permit and comply with regulations pertaining to proper bottling and capping of raw milk products (2 CSR 80-3.070 <a href="http://www.sos.mo.gov/adrules/csr/current/2csr/2c80-3.pdf">http://www.sos.mo.gov/adrules/csr/current/2csr/2c80-3.pdf</a>) and proper labeling of raw milk products (2 CSR 80-3.040 <a href="http://www.sos.mo.gov/adrules/csr/current/2csr/2c80-3.pdf">http://www.sos.mo.gov/adrules/csr/current/2csr/2c80-3.pdf</a>).
- 3. The process for an individual or company that wants to sell cheese produced in Missouri is:
  - They must first submit farm and plant plans with their request for approval to the SMB office.
  - b) After approval of the plans, the milking parlor and plant are inspected at intervals to ensure that they meet the requirements of the Rules and Regulations and are constructed according to the approved plans.
  - c) After final inspection of the milking parlor and plant facilities the producer must make a request for a farm certification and also application for a new plant license.
  - d) After obtaining farm certification and a plant license another inspection is made of the production process, including label review and pasteurizer testing if pasteurized milk is used. If final inspection and label review are satisfactory then the plant is free to produce and sell product.

#### I. Selling Plants at the Market

Missouri Plant Law 263.010 – 263.180 Nursery Related Statutes 431.040 – 431.050

Rules Promulgated By Authority of Missouri Plant Law 2 CSR 70-10.010 – 70-10.080

#### 1. Nursery and Nursery Dealer Defined -

A nursery is any land, ground or premises within this state on or in which nursery stock is propagated or grown for sale, or any land, ground or premises within this state on or in which nursery stock is being fumigated, packed or stored. A nursery dealer is any person not a grower of nursery stock in this state who: (a) Buys nursery stock for the purpose of reselling or reshipping within the state of Missouri; or (b) Makes landscape plans or plants nursery stock and negotiates in the purchase of nursery stock for his clients; or (c) Transplants or moves nursery stock from place to place within this state for other persons for a consideration in payment for the nursery stock, for the planting of same, or for both nursery stock and planting; or (d) Gives nursery stock as a premium or for advertisement purposes.

#### 2. Nursery Stock Defined -

Nursery stock shall be understood to mean all plants having a persistent woody stem, perennials, bulbs, roots, crowns, corms, rhizomes and tubers capable of propagating, including strawberry, asparagus and rhubarb, but excluding seed potatoes and other

- garden vegetables. Grass sod, stolons and plugs distributed for the purpose of propagation are also included in the term nursery stock.
- Nurseries that are certified to grown nursery stock will be annually inspected for plant pests. Recommendations for treatment of found pests will be provided to the nurseryman.
- 4. You may download the application for Nursery Grower's Registration and Nursery Dealer's License at <a href="http://www.mda.mo.gov/PubsAps/Plants.htm">http://www.mda.mo.gov/PubsAps/Plants.htm</a>. You may also contact the Office of the State Entomologist at 573-751-5505 to obtain an application. A nursery certificate will be issued after application and proper fee has been received by the Department of Agriculture, Plant Pest Control, P.O. Box 630, Jefferson City, MO 65102.

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Missouri Revised Statutes Chapter 261 Department of Agriculture Section 261.241

**August 28, 2007** 

Sellers of jams, jellies, and honey, no manufacturing facilities required, when--compliance with health standards and regulations required--label requirements.

261.241. 1. Sellers of jams, jellies, and honey whose annual sales of jams, jellies, and honey are thirty thousand dollars or less per domicile shall not be required to construct or maintain separate facilities for the manufacture of jams, jellies, and honey. Such sellers shall be exempt from all remaining health standards and regulations for the manufacture of jams, jellies, and honey pursuant to sections 196.190 to 196.271, RSMo, if they meet the following requirements:

- (1) Jams, jellies, and honey shall be manufactured in the domicile of the person processing and selling the jams, jellies, and honey and sold by the manufacturer to the end consumer;
- (2) Jams, jellies, and honey shall be labeled with the following information in legible English as set forth in subsection 2 of this section;
- (3) During the sale of such jams, jellies, and honey, a placard shall be displayed in a prominent location stating the following: "This product has not been inspected by the Department of Health and Senior Services.":
- (4) Annual gross sales shall not exceed thirty thousand dollars. The person manufacturing such jams, jellies, and honey shall maintain a record of sales of jams, jellies, and honey processed and sold. The record shall be available to the regulatory authority when requested.
- 2. The jams, jellies, and honey shall be labeled with the following information:
- (1) Name and address of the persons preparing the food;
- (2) Common name of the food;
- (3) The name of all ingredients in the food; and
- (4) Statement that the jams, jellies, and honey have not been inspected by the department of health and senior services.
- 3. Sellers of jams, jellies, and honey who violate the provisions of this section may be enjoined from selling jams, jellies, and honey by the department of health and senior services.



# **Understanding Farmers' Market Rules**

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Farmers' markets are booming in popularity around the country. They are popular with consumers seeking fresh, local food. They are popular with farmers moving toward direct marketing of their products. And they are popular with beginning farmers and immigrant farmers. This article is intended to help farmers understand their responsibilities and rights as vendors at a farmers' market. The article begins by look-

ing at some of the commonly used rules of the market that most often give rise to misunderstandings. In addition to market rules, a vendor's rights and responsibilities may also be governed by federal, state, and local laws. This article highlights some of the relevant laws which might apply.

Read and understand the rules. The starting point for understanding the rules applicable in *your* market should be reading *your* market rules or your contract. If you do not have a copy of your market rules to review and keep in your records, you should request a copy from the market manager.

This article is written for educational purposes only and cannot substitute for an experienced lawyer who is up to date on the latest changes in relevant local, state, and federal laws and who has reviewed your market rules. For legal advice about your own situation, consult an attorney in your area.

## Farmers' Market Rules

To help the market run smoothly, farmers' markets generally set out the rights and responsibilities of the vendors in the market rules. Understanding the rules of the market can help farmers comply with the rules and prevent misunderstandings. Understanding the rules can also help farmers to know if they are being treated like other vendors at the market.

An agreement or contract signed by a farmer and a market, stating the farmer's intention to comply with all of the market rules in order to participate as a vendor, creates a legally binding agreement between the farmer and the market. Provisions setting forth a farmer's rights and responsibilities as a farmers' market vendor may be contained in the farmers' market rules, or in an agreement or contract between the market and the farmer. If a farmer must join a producers' association in order to sell at a



market, the rules of the producers' association, often referred to as by-laws, may set forth additional rights and responsibilities. In general, this article uses the term "market rules" to refer to all of these sources.

We reviewed several sets of market rules, agreements, and contracts for this article. Each market's rules were different, but some terms were common to many of them. Below is a discussion of some of the commonly used rules and some of the rules that most often give rise to misunderstandings.

Note: Like laws, market rules may change. The process for changing market rules is generally addressed in the rules, producers' association by-laws, or contract.

# **Eligibility**

Each market has different guidelines to establish who can participate as a vendor in the market. Below are four of the most common factors for vendor eligibility.

## 1. "Producer Only" Markets

To ensure that the benefits of the local market go directly to the local producers of the products, some markets limit their vendors to producers only. A "producer only" market is a market in which participating vendors may only sell what they produced themselves.

# 2. "Carrying"

"Carrying" is selling or distributing products that the vendor did not produce. Put another way, if a vendor is carrying, he or she is selling products produced by other people. Such vendors are called dealers. Some markets allow carrying, other markets do not.

Cooperatives and Carrying. Whether a farmer cooperative is eligible to participate as a vendor in a farmers' market may depend on whether the farmers' market allows carrying. Some farmers' markets consider cooperatives to be vendors who are carrying because many producers contribute products to be sold by the cooperative, and the person representing the cooperative at its stall would not have produced all of the goods offered for sale. Other farmers' markets consider cooperatives to have produced the food themselves, as if the cooperative were a single producer. In that case, the cooperative is not carrying, as long as the food was produced by a member of the cooperative.

#### 3. Production Location

Farmers' markets are often created to benefit local farmers, to maximize freshness, and to minimize the distance and travel required to connect the products with the consumer. In order to achieve that goal, many markets limit eligibility to farmers who produced their food within a certain region, county, or number of miles from the market.

## 4. Product Diversity

In order to establish a market with diverse products, some markets have rules for farmer eligibility based on what they wish to sell. A market may provide a list of specific products which may or may not be sold. Other markets may require farmers to submit applications listing what products they will sell. That list is then reviewed by the market to determine whether the listed items are needed. Eligibility to sell products at these markets may depend on whether the farmer's products, or similar products, are already being sold by a vendor at the market.

## **Market Operations**

Market rules establish how the market is going to operate from the management of the market to details related to the stalls and resolution of disputes. It is important for a vendor to comply with the market's stated operational rules since failure to comply may affect the farmer's ability to sell at the market. Below are several of the common terms used in market rules to address market operations and areas where questions may arise.

#### 1. Management

Day-to-day management of a farmers' market is generally the responsibility of the market manager. However, farm inspections, dispute resolution, and other management decisions may also involve the producers' association, the market's board of directors, or a committee of vendors from the market selected to be a governing body. Vendors with questions or conflicts with the market manager may seek out assistance from those groups as well.

♦ Market Manager. Most farmers' markets have a market manager who is responsible for running the market. Depending on the size of the market, the market manager may be a volunteer or a full-time employee. The market manager usually has the authority to enforce the market rules, and the responsibility to ensure that all of the vendors are treated in a manner consistent with the rules. Market managers can also be a useful resource

for vendors with questions regarding the operation of the market and the market rules.

◆Inspections. Many market rules have a provision requiring farmers to agree to allow the market to inspect their farms to ensure compliance with the market rules. For example, if a farmer is participating in a market that requires all of the products sold to be raised within 20 miles of the farmers' market, the rules may also provide for the market manager or another person to visit the farm and confirm that it is within that distance, and that it appears to have the capacity to produce the amount of food the farmer plans to sell.

#### 2. Fees

Participation in a farmers' market as a vendor usually requires paying a fee, but fee requirements vary considerably. Some markets require payment of dues for membership in the market or producers' association, charge annual fees for use of the stall, or charge rental fees at a monthly or daily rate. Other fees may be assessed for things like maintenance and electricity for refrigerators. Markets which allow carrying may also have different fees for farmers and dealers.

Most markets require that the fee be paid before selling at the market, although some allow the fee to be paid in installments. Generally, failure to pay the required fee by the due date or payment of less than the full amount due will result in the market denying the farmer the right to sell at the market. However, one set of market rules reviewed for this article had a provision for relief from the fee deadline because of a hardship due to health or natural disaster.

#### 3. Stalls

Farmers' markets have rules for the process of assigning stalls to vendors so that each vendor will have a defined place to display and sell items. The market rules should clearly spell out whether specific stalls will be assigned, the duration of that assignment, and how the stall assignments will be made. Some markets may operate simply on a "first-come, first-served" basis for each day the market is open. Other markets may promise that the vendor will get a stall, but may not promise a particular stall to the vendor. Still other markets may assign a specific stall to a vendor for the season. Some markets give priority for stall space to vendors based upon seniority, or how long they have sold at that market. Other markets may assign stalls based on the products sold or based on the order in which vendors sign up and pay the fee each season.

Stall assignments can be a source of confusion and misunderstandings. Because vendors may desire particular stalls, they often have questions about these rules. First, vendors should try to understand their market's rules regarding stall assignments. Then they should try to find out whether the rules are being applied to all vendors. If the rules are not being applied to all vendors, the vendor may want to raise this concern with the market manager. If the problem is with the market manager, the vendor may want to raise his or her concerns with the producers' association or the governing body of the market, such as a board of directors. If the vendor believes the rules themselves are unfair, he or she may try to change the rules, again by approaching the market manager, the producers' association, or the governing body of the market.

- Occupation of Stalls. Many farmers' markets have rules setting a specific time by which vendors must be present and ready for business on market days. Rules that require vendors to occupy stalls by a certain time on market days create opportunities for the unoccupied stalls to be rented to temporary and daily vendors.
- ♦ Vacancies. In addition to assigning market stalls at the beginning of the year, a market may also have rules for assigning or renting stalls when vacancies occur. Short-term vacancies are usually rented to temporary or daily vendors. Long-term vacancies may be made available to current annual stallholders before being made available to others. Market rules may also address whether any of the fees paid by the vendor who originally had the stall assignment will be refunded.
- ♦ Daily/Temporary Vendors. Most farmers' markets allow daily or monthly rentals of stalls in addition to seasonal rentals. As discussed above, an opportunity for daily rental may arise when seasonal renters do not occupy their stalls by the required time, or some stalls may be reserved for short-season products. Market rules generally provide procedures or priorities for stall assignments to temporary or daily renters. Vendors should check the rules or clarify with the market manager whether daily or temporary rental to a vendor is for one day or whether it is for the whole market weekend. Eligibility for temporary or daily stall assignments is typically similar to those for annual vendors, and markets often set a fee for such vendors.
- ◆ Subleasing. Vendors often wish to keep their stall even if they will be unable to use it at a given time.

Most market rules address whether a stall can be sublet or assigned to another individual. A "sublease" occurs when another person rents the stall from the original vendor for a particular period, but the original vendor maintains responsibility under the contract or agreement. "Assignment" of the right to occupy the stall is similar, but the responsibilities under the contract are assigned to the new vendor.

Some markets allow subleases or assignment of the right to occupy the stall only with approval of the market manager, or only to a family member. Other markets do not allow subleasing or assignment of the right to occupy the stall at all. One farmers' market contract reviewed for this article revoked the right to participate in the market if a vendor attempted to assign his or her rights under the contract. However, even if a farmers' market's rules do not allow for subleases or assignments, they may allow for a stall to pass to a family member upon the death of the vendor.

◆ Electricity/Refrigeration. Markets may provide access to electricity for some or all stalls. Many market rules address the need for electricity in stalls for vendors who sell products requiring refrigeration. Most markets require the vendor to pay for the electricity costs for his or her stall. The market may charge either a flat fee or a fee based upon actual electricity used.

#### 4. Markets and Minor Children

Markets have a variety of approaches to the role of children in the market. For example, some markets allow children under the age of 18 to be involved in sales at vendor stalls, but only if supervised by a parent or other adult. Market rules regarding children participating in the market are in addition to any child labor laws that may apply.

#### 5. Dispute Resolution

Market rules generally provide a means for resolving disputes. Common disputes may be between two vendors at the market, or vendors or potential vendors and the market or market manager. The market rules likely provide a process for resolving disputes between vendors. The market manager generally has a role in resolving disputes between vendors which may be as informal as trying to resolve the dispute by speaking with each vendor. However, some market rules provide a more formal process, which may or may not involve the market manager as the decision maker regarding the dispute. The more formal process may include specific complaint procedures for vendors to follow or may establish a committee of participating vendors to review

disputes. Additionally, some markets' formal process for resolving disputes allows for appeal of decisions made by the market manager. In some cases, mediation may be available.

In general, farmers' markets which are governmentsponsored must provide vendors with due process of law. Although there are few reported court decisions involving farmers' markets, the market rules may also contain provisions regarding attorney fees or costs in the event a dispute leads to a lawsuit or requires the services of an attorney.

Disputes between a vendor and the market manager may arise. That kind of dispute can be difficult to resolve if the market rules require the market manager to resolve disputes. To resolve the dispute, a vendor should first try to understand his or her market's rules regarding the disputed matter. The vendor should also try to understand the market's rules about dispute resolution, and if there are specific provisions for the process of resolving a dispute if the dispute is with the market manager. Vendors may want to raise their concerns with the producers' association or the governing body of the market, such as a board of directors. If a vendor believes the rules being enforced by the market manager are unfair, he or she may try to change the rules by approaching the market manager, the producers' association, or the governing body of the market.

#### 6. Penalties and Contract Termination

Market managers are often authorized to take a variety of actions to enforce the rules of the farmers' market. Two of the most commonly provided actions for enforcement of market rules are financial penalties and termination of the right to sell at the market.

- ♦ Penalties. Some farmers' market rules set out penalties for vendors who fail to comply with the rules of the market. Penalties may include monetary fines. Fines may increase with the number of violations a vendor has committed. Penalties may also include having to appear before members of the producers' association.
- ◆ Contract Termination. Market rules often address when, how, and by whom the contract between the market and the vendor can be terminated.

Some market rules may have provisions labeled "termination." However, whether or not a set of market rules includes a section labeled "termination," it is a

good idea to read the market rules and become aware of provisions that could lead to termination. Some market rules provide specific examples of actions or failures to act that could cause termination. For example, if a vendor does not pay a required fee by the date it is due, that failure could result in termination of the right to sell at that farmers' market. Some market rules state that several absences from the market may lead to termination of the right to participate in the market. Another example, discussed above, involves termination of the right to sell if a vendor attempts to sublease or assign his or her stall to another individual.

Under some market rules, a vendor who seeks to end the contract, or who simply ceases to participate in the market, may forfeit the fees he or she paid. Under other market rules, such a vendor may be eligible for a refund of some of the fees.

#### 7. Insurance

There are risks involved in participating in a farmers' market. For example, an employee could be injured while working on your farm or bringing your products to the market. A customer could be injured while purchasing something from your stand, or a customer could become sick from a product you sold to him or her. There are also risks of crop loss due to bad weather or disease.

◆ Liability Insurance. Many farmers' markets require vendors to purchase their own liability insurance. Some market rules require a specific amount of insurance coverage. They may also require that the farmer provide proof of insurance. The required proof of insurance is typically a document that shows insurance coverage for sales activities at the market. A few farmers' markets or farmer associations provide a group insurance policy rather than requiring the vendors to purchase individual policies.

Farmers with questions regarding obtaining a policy to address their specific business needs may want to consult an insurance agent. Even farmers whose markets do not require insurance may want to consider whether to purchase premises and liability insurance. Farmers who already have a farm premises or liability insurance policy should check with their insurance agents to see if it will cover the risks related to their business at the market.

◆ Crop Insurance. While generally not required by market rules, one other form of insurance farmers may want to consider is coverage for their crops. Many commercial crops are eligible for either the Federal Crop

Insurance Program, or for the Non-Insured Crop Disaster Assistance Program (NAP) administered by the United States Department of Agriculture. Farmers who are interested in crop insurance or NAP coverage should contact their local Farm Service Agency office to find out whether they are eligible. The Farm Service Agency can provide a list of crop insurance agents. The Farm Service Agency can also provide a list of insurance or NAP application deadlines by crop. In general, farmers must apply for coverage during the eligibility period (before the start of the crop year) and maintain records that will allow them to prove their acreage and yield history.

A note about record keeping. In addition to keeping a record of the market rules for their market, it is also a good idea for farmers to keep records of their production and performance, including acres (or fields or rows) planted, yields, expenses, produce sold, price per unit sold, and produce not sold and brought home after a day at the market. Records can be helpful if conflicts arise and for planning purposes for the following season. Records may also help to show if a farmer qualifies for a loan. Records of crop production history are also essential if natural disaster strikes a crop.

# Local, State, and Federal Laws

In addition to the market rules, a farmer's participation in the market may be governed by local, state, and federal laws. Depending on the state, county, city, or town where the market is located, farmers may need to comply with laws regarding many things, including licensing and permits, food handling and safety, collecting and reporting sales tax, labor issues, and farming practices.

In many of the market rules reviewed for this article, the markets placed the burden of compliance with relevant laws on the vendor. However, a farmer must comply with relevant laws whether or not the market rules indicate that compliance is necessary. The market manager may be able to provide information regarding relevant laws, but it is the farmer's responsibility to obey them. Farmers may need to contact state and local agencies to find out the requirements and then take the necessary steps to comply.

It is not possible in this article to discuss all of the local, state, and federal laws that might apply to farmers' market vendors across the United States. To provide an example of the types of laws that might apply, this section briefly discusses some relevant federal laws and state laws in Minnesota. For Minnesota farmers, this discussion is general and does not constitute legal advice. For farmers in states other than Minnesota, keep in mind that laws in your state may be different. For advice about your particular situation, consult an attorney.

## **Licensing Laws**

Many state and local governments generally require persons to obtain a license before selling food. Applicants for a food vendor's license in these states and localities may need to demonstrate knowledge of safe food handling, be inspected, and pay a fee. However, some food licensing laws include exemptions for farmers selling at farmers' markets. For example, in Minnesota there are exceptions that may apply to farmers selling products of the farm or garden.

Farmers should consult authorities in their state to find out whether they are required to obtain a license in order to sell food at a farmers' market. In addition to contacting state officials, farmers may also want to contact local officials where the market is located to find out about any additional licensing requirements. For example, vendors selling processed or prepared foods at the Saint Paul Farmers Market in Minnesota are required to have a City of Saint Paul "Farmers Market" license.

#### **Food Safety Laws**

A variety of food safety laws could apply to farmers participating as vendors in farmers' markets. Those laws might address a variety of issues including the storage, display, and transportation of food. Food safety rules are often addressed in farmers' market rules. However, a vendor must comply with any relevant state and federal laws as well.

## **Labeling**

There are many laws related to labeling of food products. In general, persons must comply with government requirements for labeling of food products. However, some exemptions from those rules may apply to market vendors.

In addition to including their farm or "brand" name on labels, some farmers may seek approval to make a particular label claim to certify production methods or production location. Examples of these types of claims might include "USDA Organic" or "Minnesota Grown."

For more information on food labeling in Minnesota, including the Minnesota Grown label, contact the Minnesota Department of Agriculture, Dairy and Food Inspection Division at 651-201-6027.

#### Tax Laws

Tax law is extremely complex, and it can be difficult to know exactly what is required in order to comply with the tax requirements under state and federal law. Many farmers' market rules discuss tax issues, and most market rules explicitly require vendors to comply with state and federal tax laws. State and federal tax laws may include laws regarding income, employment, sales, and use taxes. Vendors may be required to collect and maintain records regarding sales tax. Tax requirements may vary based on what products the vendor sells. Some cities and counties have sales tax requirements as well. For more information on tax requirements, farmers should contact the state and federal departments of revenue. Farmers should also consider seeking expert tax advice for their particular situation.

For more information about license requirements in Minnesota, and whether exceptions to the requirements apply to you and your products, contact the Minnesota Department of Agriculture, Dairy and Food Inspection Division at 651-201-6027. The general rules regarding requirements to obtain a license in order to sell food in Minnesota can be found in Minnesota Statutes Chapter 28A. Under an exception to Minnesota's rules requiring a license to sell food, farmers need not obtain a license to sell products of the farm or garden occupied and cultivated by them. The meaning of this exception was addressed by the Minnesota Supreme Court in 2005 in the case of State of Minnesota v. Hartmann. In general, the court ruled that farmers are exempt from the requirement to obtain a license to sell products of their farms, but farmers may still be bound by other laws about production and sale of food products. The Minnesota Department of Agriculture has apparently taken the position that farmers must obtain a license to sell food products, if those products contain even some ingredients that were not produced on the farm. However, other exemptions may apply to sales at farmers' markets or community events, as well as to certain home-processed and home-canned foods.

For more information about Minnesota tax requirements, contact the Minnesota Department of Revenue (MDR) at 651-282-5225 or www.taxes.state.mn.us. The following helpful fact sheets are available on the MDR website:

Agricultural Production, Sales Tax Fact Sheet 100

Food and Food Ingredients, Fact Sheet 102A

Prepared Food, Sales Tax Fact Sheet 102D

Food Stamps, Sales Tax Fact Sheet 115

Local Sales and Use Taxes, Sales Tax Fact Sheet 164

For more information on federal tax requirements, contact the United States Internal Revenue Service (IRS) at 1-800-826-1040 or www.irs.gov.

#### **Labor Laws**

Labor law is also extremely complex. Farmers who hire employees to assist with production or sales must comply with any applicable labor laws. However, many labor laws have exemptions for agricultural work. Some of these exemptions may apply to farmers' market activities.

For more information about labor laws, including child labor laws, contact the Minnesota Department of Labor and Industry (DOLI) at 800-342-5354 or www.doli.state.mn.us and the United States Department of Labor, Employment and Standards Division at 612-370-3371 or www.dol.gov.

#### **Discrimination**

In addition to laws that must be obeyed by farmers' market vendors, other laws may protect vendors. For example, laws against discrimination may protect farmers. State and federal laws prohibit discrimination based on factors such as race, color, national origin, sex, marital status, sexual orientation, religion, age, receipt of government benefits, or physical or mental handicap in some situations. These laws may apply to your farmers' market. If you believe the farmers' market has unlawfully discriminated against you because of one or more of these factors, you may seek to resolve the dispute as provided in the market rules, or you may want to consult an attorney.

# Federal Support for Farmers' Markets

# 1. USDA's Farmers' Market Nutrition Programs (FMNP)

Congress and USDA established two Farmers' Market Nutrition Programs (FMNP) to provide access for lowincome persons to fresh, uncooked, and nutritious food produced by local farmers, while expanding the use and awareness of farmers' markets. The two programs are the Women, Infants, and Children (WIC) Farmers' Market Nutrition Program and the Senior Farmers' Market Nutrition Program. These programs are funded by state and federal money but are administered through state agencies. Individual farmers and farmers' markets can participate in this program. The FMNP provides program participants with coupons or Electronic Benefit Transfer (EBT) debit cards to use only at farmers' markets. Market vendors may accept the coupons and debit cards and redeem them for money. Farmers interested in participating in the program should contact their market manager and/or their state department of agriculture, and inquire about what they need to do to be able to accept and redeem the coupons and debit cards.

# 2. Food Stamps

Food stamps are provided to low-income individuals to use at participating retailers. Although not exclusively for use at farmers' markets, they may be used by customers at most farmers' markets. Market vendors interested in participating as retailers in the food stamp program should contact their market manager and/or their state department of agriculture.

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# For more information please contact:

Farmers' Legal Action Group, Inc. (FLAG) 360 North Robert Street, Suite 500

St. Paul, MN 55101

Phone: 651-223-5400 / MN Toll-Free: 877-860-4349

Email: lawyers@flaginc.org Website: www.flaginc.org

# Related FLAG publications available at http://www.flaginc.org/topics/pubs/index.php

- ◆ "Terms Used in Minnesota Farm Law"
- ♦ "Resources for Hmong Farmers"
- "Before You Sign on the Dotted Line...Questions for Farmers to Ask Before Entering Into a Direct Marketing Agreement," by Jill E. Krueger (October 2005)
- ♦ Farmers' Guide to Disaster Assistance (Fifth Edition, 2004), available online and in print
- ♦ Farmers' Guide to Minnesota Lending Law (Second Edition, 2003), available online and in print

# Financially distressed farmers in

# Minnesota should contact the following organizations for legal assistance:

Mid-Minnesota Legal Assistance (Minnesota Family Farm Law Project) 830 W. Germain, Suite 300 P.O. Box 886

St. Cloud, MN 56302

Phone: 320-253-0121 / Toll-Free: 888-360-2889

Southern Minnesota Regional Legal Services (Minnesota Family Farm Law Project) 12 Civic Center Plaza, Suite 3000

P.O. Box 3304

Mankato, MN 56002-3304

Phone: 507-387-1211 / Toll-Free: 800-247-2299

Legal Services of Northwest Minnesota, Inc.

1015 Seventh Avenue North

P.O. Box 838

Moorhead, MN 56560

Phone: 218-233-8585 / Toll-Free: 800-450-8585

# For additional information:

# Farmers' market operation, rules, and contracts

- ◆ USDA's Agricultural Marketing Service (AMS) at www.ams.usda.gov/farmersmarkets/.
- ♦ Operational Guidelines for Vendors at the Farmers' Market and Starting a Food Business in Minnesota, by Minnesota Department of Agriculture, available by calling 651-201-6000 / toll-free 800-967-2627 and requesting a copy, or visit www.mda.state.mn.us.
- ◆ The New Farmers' Market, Farm-Fresh Ideas for Producers, Managers & Communities, by Corum, Rosenzwieg, and Gibson (2001), published by New World Publishing.
- Farmers' Markets: Rules, Regulations and Opportunities by Neil D. Hamilton (2002), published by the National Agricultural Law Center and available at www.nationalag lawcenter.org/assets/articles/hamilton\_farmersmarkets.pdf.
- ◆ Farmers' Markets by Janet Bachman (October 2002), published by ATTRA, Appropriate Technology Transfer for Rural Areas, available at http://attra.ncat.org/attra-pub/PDF/farmmarket.pdf or by calling 800-346-9140 (English); 800-411-3222 (Spanish).

# Direct marketing

- ◆ The Farmer's Legal Guide to Producer Marketing Associations by O'Brien, Hamilton, and Luedeman (2005), published by Drake University Agricultural Law Center.
- ♦ The Legal Guide for Direct Farm Marketing by Neil D. Hamilton (1999), published by Drake University.
- Building a Sustainable Business: A Guide to Developing a Business Plan for Farms and Rural Businesses (2003), at www.sare.org/publications/business.htm.





JAMES C. KIRKPATRICK
STATE INFORMATION CENTER
(573) 751-4936

CORPORATIONS (573) 751-4153

#### DOMESTIC NONPROFIT INSTRUCTION SHEET

We hope the following information will be helpful when you organize a Nonprofit Corporation under Chapter 355 RSMo. DO NOT confuse this type of corporation with the Pro Forma Corporation or Benevolent Associations formed through the Circuit Courts under Chapter 352, RSMo.

- The purposes for which a Nonprofit corporation may be organized are in section 355.025 RSMo.
- Each corporation may have a president and/or chairman, secretary and treasurer. The same individual may simultaneously hold more than one office. At least three directors are required.
- All Nonprofit corporations must file an annual report each year listing their officers and directors. This report is due by August 31st. The corporation will not remain in good standing if the report is not filed.
- These forms must be submitted, with original signatures.

The following instructions are for use with our forms. If the requirements of the law are not met, or if any blanks are not completed, it may be necessary for us to return the forms for correction.

- Article 1: The name of the corporation must be distinguishable upon the records of the Secretary of State from any other domestic/foreign corporation, domestic/foreign limited partnership, limited liability partnership, limited liability limited partnership, name reservation or domestic/foreign limited liability company registered to do business in the state of Missouri.
- Article 2: Indicate whether the corporation is a public or mutual benefit corporation, pursuant to Section 355.881, RSMo. This designation can be determined as follows:
  - A. Any corporation which is designated (public benefit or mutual benefit) by statute is that type of corporation.
  - B. Any corporation organized primarily or exclusively for religious purposes is a public benefit corporation, unless a statute designates otherwise.
  - C. Any corporation which does not come within A or B above, but which is recognized as exempt under section 501(c)(3) of the Internal Revenue Code is a public benefit corporation.
  - D. Any corporation which does not come within A, B or C above, but which is organized for public or charitable purposes which upon dissolution must distribute its assets to:
    - (1) A public benefit corporation, or
    - (2) The United States, or
    - (3) A state, or
    - (4) A person that is exempt under 501(c)(3),

is a public benefit corporation.

- E. If the corporation does not come under sections A,B,C, or D above, is a mutual benefit corporation.
- Article 3: Each corporation must appoint and maintain a registered agent and address in Missouri. The registered address must include a physical address such as a street, route or highway number. A post office box alone is not acceptable.
- Article 4: The law requires a minimum of one (1) incorporator, who must be a natural person of age 18 or older.
- Article 5: Indicate whether or not the corporation has members.
- **Article 6:** The corporation must provide for the distribution of its assets upon dissolution according to sections 355.661 through 355.746.

**Note:** The duration or life of the corporation will be perpetual, unless otherwise stated.

The incorporation fee is \$25.00 with a check made payable to the "Director of Revenue." Necessary papers and fee should be mailed to:

Secretary of State Corporation Division P.O. Box 778 Jefferson City, MO 65102

If we may be of assistance, please feel free to contact us toll-free at (866) 223-6535.

Sincerely,

Robin Carnahan Secretary of State



# State of Missouri Robin Carnahan, Secretary of State

Corporations Division P.O. Box 778 / 600 W. Main Street, Rm 322

Jefferson City, MO 65102

# Articles of Incorporation of a Nonprofit Corporation

(To be submitted with a filing fee of \$25)

The undersigned natural person(s) of the age of eighteen years or more for the purpose of forming a corporation under the Missouri Nonprofit Corporation Act adopt the following Articles of Incorporation:

(1)	The name of the corporation is
(2)	This corporation is a Benefit Corporation.  (Public or Mutual)
(3)	(Public or Mutual)  The period of duration of the corporation is
(4)	("Perpetual" unless stated otherwise) The name and street address of the Registered Agent and Registered Office in Missouri is:
	Name Address City/State/Zip
(5)	The name(s) and address(es) of each incorporator:
(6)	Does the corporation have members? YES NO
(7)	The assets of the corporation will be distributed on dissolution as follows:
(8)	The corporation is formed for the following purpose(s):
(9)	The effective date of this document is the date it is filed by the Secretary of State of Missouri, unless you indicate a future date, as follows:  (Date may not be more than 90 days after the filing date in this Office)
	Please see next page
	dress to return filed document:
Name:	
City State ar	nd Zin Code:

Corp. 52 (01/05)

In Affirmation thereof, the facts stated above are true and correct: (The undersigned understands that false statements made in this filing are subject to the penalties provided under Section 575.040, RSMo)		
Signed by Incorporator(s):		
Signed by medipolator(s).		



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# Home-Based Business

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# Licensing

#### Requirements for Starting and Operating a Home-based Business

All Missouri businesses, including home-based businesses, are subject to a number of tax obligations, permit and license requirements, zoning restrictions and other laws at the city, county, state and federal levels of government.

Unfortunately, there is no **standard** answer to provide you with all the information you need to know to properly license every business. Regulati vary from city to city, county to county and state to state. In addition, ma requirements vary depending on the legal structure you choose, the type business, the estimated revenues, the number of employees and the phys location of the business. The best approach to take is to proceed step by and research the requirements for your particular business at each level of government:

- City
- County
- State
- Federal

Do not rely on another business owner for your information. While they m be in total compliance, the rules may be different for your business. In addition, home-based business owners should investigate any limitations included in their homeowners' association covenants, if applicable. Homeowners' association covenants are often more restrictive than city, county or state regulations.

#### City

City Hall is the first place to call to learn the requirements of the city when you plan to operate your business. Offices within City Hall issue zoning clearances, occupational licenses, home-based business permits, home-based business guidelines and information on tax obligations.

Each town or city has its own guidelines. Some locations require a home occupation permit, some require an occupational license, some require bo some don't require either. However, those that don't require either usually have a list of guidelines home-based business must abide by. It is imports to note that additional clearances may also be required. For example, foor serving establishments require health department clearances in most citie Some businesses may need an inspection by the fire department. Ask you City Hall contact if you need any additional permits or clearances for your type of business.

Most licenses are issued on a calendar year basis. The cost of a license ma

vary by type of business. There may be a flat fee for first registration or prorated based on the number of months remaining in the year. Fees may based on gross sales, square footage of the business or home-based statu

#### County

Your next call should be to your county courthouse. Ask for the department that deals with registering small businesses - it is often the assessor or the finance department. As with the city, county requirements vary. You may that your county requirements include all, some or none of the following:

- registering your fictitious name
- registering business property for tax purposes
- applying for a merchant's license if you sell tangible items

#### State

Missouri has a CD-ROM on the "nuts and bolts" of operating a business in state. This can be ordered online by visiting www.missouribusiness.net/smallbiz.

There is also a clearinghouse phone line for answering questions and help provide assistance about the state's registration and tax requirements. Contact:

Phone: 1-888-751-2863

Web site: <a href="mailto:www.missouribusiness.net">www.missouribusiness.net</a> E-mail: <a href="mailto:businesscenter@missouri.edu">businesscenter@missouri.edu</a>

As a Missouri business, you may be required to register your business in a states. For home-based businesses, the need to register your business an obtain a sales tax identification number in another state often occurs whe you are located near a state line and you will be conducting business in the other state at trade shows, fairs, etc. However, be aware that there may lead the circumstances in which you are required to register your business in another state. You can obtain licensing information for the states borderin Missouri at the web sites listed below:

Arkansas: www.sosweb.state.ar.us/corp\_ucc.html

Illinois: www100.state.il.us/businesscenter/ (note there is no . after the www)

Iowa: www.sos.state.ia.us/business/buslicenseinfo.html Kansas: kdoch.state.ks.us/public/resources/businesses/

Kentucky: www.sos.state.ky.us/ONESTOP/PROGRAM/onestop.asp

Nebraska: www.sos.state.ne.us

Oklahoma: www.sos.state.ok.us/business/business\_filing.htm

For other states, conduct a web search for a contact.

Typical issues you may deal with at the state level include:

- selecting your form of business organization sole proprietorship, partnership, limited liability company or corporation (C or S)
- fictitious name registration, if applicable
- obtaining a sales tax number, if applicable
- obtaining industry-specific state licenses, if applicable
- registering as an employer, if applicable

Selecting your form of business organization – sole proprietorship

#### partnership, limited liability company or corporation (C or S)

When making your call to the clearinghouse phone line, be prepared to te them the form of business organization you plan to use so they can send the appropriate forms. There are four basic forms of business organization sole proprietorship, general partnership, limited liability company and corporation (S and C). There are many modifications and variations within these forms, but the key to selection usually revolves around the concept liability and taxation. In choosing your business structure, consult with bo qualified accountant and attorney who are familiar with your resources an objectives. You can find specific information on each type of business organization at <a href="https://www.missouribusiness.net/doingbusiness/legalform.pdf">www.missouribusiness.net/doingbusiness/legalform.pdf</a>

Incorporated businesses from other states planning to do business in Miss must register as a Foreign Corporation.

#### Fictitious Name Registration, if applicable

Anyone who regularly transacts business for profit in Missouri under a "fictitious name" is required by law to register that business name with th Secretary of State's office. For a sole proprietorship or partnership, a busi name is generally considered "fictitious" unless it contains the full name (1 and last) of the owner or all of the general partners and does not suggest existence of additional owners. Use of a name which includes words like company, associates, brothers or sons suggests additional owners and wil make it necessary for the business to file and publish the fictitious busines name on company letterhead, business cards, in advertising or on its proc

Registering a fictitious name does not offer protection for that name. If someone already has filed the name you are filing as a fictitious name, no notice is given to either party. There could literally be hundreds of compai with the same name. In the case of a corporation, the business name must distinguishable from other corporate names already on file in the records the Secretary of State's office. If the name has not been previously registered, then you can reserve your corporate name for 60 days for a \$25.00 filing fee while the articles of incorporation are being prepared to I filed.

This does not prevent a national company operating in states other than Missouri from a suit if you infringe on their national name, logo or tradem You may want to do a national name search or trademark search to insure the use of the name you select. You may also want to protect the name you select by establishing a trademark at the state and/or national level. The SBDC at Warrensburg offers assistance with trademarks and trademark searches. For more information on their services, contact Mark Manley at (660) 543-4402.

#### Obtain a sales tax number, if applicable

State sales tax numbers can be obtained through the Missouri Departmen Revenue - (573) 751-7191 or www.dor.state.mo.us/tax.

In Missouri, any person or company making retail sales of tangible person property in Missouri is required to collect and remit Missouri sales tax. It is the business' responsibility to ensure that sales tax is collected at the correctax rate. You must have a Missouri Retail Sales License prior to making salf you conduct retail sales without a valid Missouri retail sales tax license, will be assessed a penalty in the amount of up to \$500 for the first day ar

\$100 for each subsequent day, not to exceed \$10,000, in addition to any other penalties or interest that may be imposed. For the first twenty days this penalty does not apply to persons opening a business in the state of Missouri for the first time.

A bond must accompany the application for the license. The amount of the bond is based on your estimated monthly gross sales. The amount of your bond is calculated as follows:

Estimated monthly gross sales X your tax rate = monthly tax

Monthly tax (rounded to the next highest \$10)  $\times$  3 = amount of bond

Estimated monthly gross sales is the amount of sales you estimate your business will make in taxable sales in an average month. If you estimate sales to be less than \$500 for three months, you can file the minimum bo of \$25. Any amount over that starts with a minimum bond of \$100.

Example: Mrs. Jones will be opening a gift basket business in Jefferson City which has a sales tax rate of 6.225%. Because the business is new and has no history of sales, she has estimated her average gross sales per month to be \$5000. Her bond is computed as follows:

\$5000 X 6.225% = \$311.25 round to the next highest \$10 = \$320.00 \$320 X 3 = \$960.00 bond

If you are unable to estimate your bond, you can contact the Tax Administration Bureau (573) 751-5860. The Tax Administration Bureau reviews all bond amounts to be sure it is sufficient in accordance with Miss Statutes. The following items are taken into consideration when determini sufficient bond amounts: previous ownership of business, types of produc services sold, location of business, business hours, operating expenses, et Bonds may be posted through a cash bond, surety bond, certificate of deport irrevocable letter of credit. Complete information on the types of bonds included in the Missouri Tax Registration Application.

Craft sellers and other vendors selling from temporary sites must charge to sales tax rate at the point of sale. For example, a vendor from Independenth who sells at a show in Springfield, must charge the sales tax rate for the conforming of the sales tax rate for the conforming of the sales tax report to the sales tax report to the sales tax number of the sales tax number state, you need to be sales tax number for that state unless the sponsor of the show he obtained a sales tax number and is collecting and reporting for all vendors the show.

Out of state vendors making sale of goods to the final consumer located in Missouri, are required to collect and remit Missouri Vendors Use Tax. They must obtain a Missouri Use Tax License and post a bond.

For more information on sales tax, go to <a href="https://www.missouribusiness.net/doingbusiness/taxes.pdf">www.missouribusiness.net/doingbusiness/taxes.pdf</a> [547k]

#### Obtain industry specific licenses, if applicable

States generally certify or license certain occupations and/or activities.

Occupational licenses can range from accountants, doctors, insurance age and architects to pesticide applicators, junkyard dealers and egg processo Some occupational licenses require education and experience and some require testing. Contact the state to determine if there are any specific sta licensing requirements for your business. Most licenses are listed in the "Occupational Licenses" section of

www.missouribusiness.net/doingbusiness/legalform.pdf 4 [652k].

#### Register as an employer, if applicable

As a home-based business owner, first look back at the regulations you obtained from your own city or town. Many home occupation guidelines st that "no person shall be engaged in such home occupation other than a person occupying such dwelling unit as his/her residence." Such restriction would allow you to hire a spouse or someone else who resides within your home, but it would not allow you to hire others to come into your home to work for you in your business.

If you make it past the hurdle allowing you to have employees, you may i the following at the state level:

- A Withholding Tax Number. Every business that has employees will subject to state withholding taxes for those individuals. A Withholdi Tax Number can be obtained through the Missouri Department of Revenue, PO Box 3375, Jefferson City, MO 65105 (573) 751-5752. visit their web site at www.dor.state.mo.us/tax/business/
- Unemployment Insurance. This is required if an employer has work in employment in as many as 20 calendar weeks or pays at least \$1,500 in wages in a calendar year. For details, contact the Missour Division of Employment Security, PO Box 59, Jefferson City, MO 65 (573) 751-3215. Or visit their web site at www.dolir.state.mo.us/e
- Workers' Compensation Insurance. Workers' Compensation is mandatory if a business has five or more employees (in the construction industry it is required for one or more employees). For details, contact the Missouri Division of Workers' Compensation, PC Box 58, 3315 West Truman Blvd, Jefferson City, MO 65102 (573) 7 4231. Or visit their web site at www.dolir.state.mo.us/wc/

Additional information on registering as an employer in Missouri can be fo at <u>www.missouribusiness.net/doingbusiness/hiring.pdf</u> [324k]

#### Federal

Most home-based business do not require licensing at the federal level. Cl with the state clearinghouse to determine if any federal regulations will ar to your business. The most common examples include businesses affected health and safety requirements or environmental regulations.

Home-based business owners do have numerous federal obligations relate taxes. The three main obligations are income tax, self-employment tax ar employment tax. To learn about the federal obligations, a new business should review the following publications from the IRS:

Publication 3207 - The Small Business Resource Guide Publication 3693 - Introduction to Federal Taxes for Small Business and S **Employed** 

Publication 587 - Business Use of Your Home 2 [206k]

Call 1-800-829-3676 (TAX FORM) to order publications or visit their web s at www.irs.gov.

You will be required to identify yourself/your business on tax forms using either your social security number or a Federal Employee Identification Number (FEIN). Sole proprietors without employees generally use their sc security number. Partnerships, corporations and LLCs must have a FEIN e if they do not hire employees. All businesses that pay wages to one or mc employees must apply for an FEIN number. It is important to note that a Federal ID Number is a different number than a state ID number and a sales/use tax number. Each require their own numbers. An immediate Fec ID number may be obtained by calling 1-866-816-2065 between 7:30 AM 5:30 PM customer's local time.

The types of business taxes you may be required to pay:

Federal Income Tax. Every business files an annual income tax return. Which IRS form to use depends on the legal structure of the organization. Business taxes are estimated and paid quarterly.

**Self-employment Tax.** This is the Social Security Tax and Medicare Tax those individuals who work for themselves.

**Employment Taxes.** Any form of business can have employees. If you h employees, the business is required to withhold the federal income tax frc employees' wages and withhold and match the Social Security Tax of the employees wages. These dollars are submitted to the federal government the employer. No matter what form of business organization, the owner(s stockholders of the business are personally liable for payment. Request a copy of Circular E - Employer's Tax Guide [340k] from the IRS at 1-800 829-3676 or their web site at www.irs.gov.

Federal Unemployment Tax (FUTA). FUTA is paid by employers if you more than \$1500 in wages or have employees for 20 weeks in a calendar year.

NOTE: You'll need Adobe's free software helper, Adobe Acrobat Reader, to read any of ti documents listed above in the PDF format.



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Tuesday, February 27, 2007 3:24:4

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#### Service Center Locations and Staff

The Small Business Development Center offices serve clients throughout the state of Missouri. Procurement and SBIR/STTR service centers are also listed below.

Select the location most convenient to access services and obtain assistance.

Northwest | Northeast | West Central | Central | East Central | Southwest | South Central | Southeast



#### **West Central Region**

University of Missouri-Kansas City SBTDC 4747 Troost, Room 1000 Kansas City, MO 64110-1727 816/235-6063 umkcsbdc@missouri.edu

Clay County Extension Center Clay County Courthouse Annex 1901 NE 48th St Kansas City, MO 64118 816/407-3492 hensons@missouri.edu

<u>University of Central Missouri SBTDC</u>
Small Business and Technology Development Center
Dockery Suite 102
Warrensburg, MO 64093-5275
660/543-4402
krzesinski@ucmo.edu

#### **Central Region**

University Center for Innovation and Entrepreneurship
University of Missouri-Columbia
W 1052 Lafferre Hall
410 S. Sixth Street
Columbia, MO 65211
573/882-7096
paulsellm@missouri.edu

Audrain County Extension Center 101 N. Jefferson Room 304, Courthouse Mexico, MO 65265 573/581-3231 arendsj@missouri.edu

Cole County Extension Center 2436 Tanner Bridge Rd

#### **Northwest Region**

Northwest Missouri State University SBDC 423 N Market Maryville, MO 64468 660/562-1701 sbdc@mail.nwmissouri.edu

St. Joseph Satellite Center St. Joseph Chamber of Commerce 3003 Frederick Ave St. Joseph, MO 64506-5104 816/232-4461 ryansbdc@saintjoseph.com

Chillicothe Satellite Center 715 Washington Street, City Hall Chillicothe, MO 64601-2229 660/646-6920 sbdchill@greenhills.net Jefferson City, MO 65101 573/634-2824 thompsoncv@missouri.edu

#### Northeast Region

Truman State University SBDC 100 East Normal Kirksville, MO 63501-4221 660/785-4307 rmsmith@truman.edu

Adair County Extension Center 100 East Normal Kirksville, MO 63501-4221 Phone: 660/785-4307 vacant

Monroe County Extension Center 208 North Main St Paris, MO 65275 Phone: 660/327-4158 harringtonw@missouri.edu

#### **Southeast Region**

Southeast Missouri State University SBDC One University Plaza, MS 0110 Cape Girardeau, MO 63701-4799 573/986-6084 bsutherland@semo.net

Cape Girardeau County Extension Center 684 West Jackson Trail Jackson, MO 63755 573/243-3581 profferrd@missouri.edu

#### **State/Administrative Offices:**

Program Leader, Business and Development Program

W1051 Lafferre Hall Columbia, MO 65211 573/882-4321

Steve Wyatt Program Director wyattr@missouri.edu

Sherri Helm Administrative Associate helms@missouri.edu

#### <u>Missouri Small Business Development</u> Centers

410 S. Sixth Street 200 Engineering North Columbia, MO 65211 (Campus maps and signage show this building Holt County Extension Center Holt County Courthouse 102 West Nodaway Oregon, MO 63501-4221 660/446-3726

#### **East Central Region**

Empowerment Zone SBDC 100 N. Tucker, Ste. 530 St. Louis, MO 63101 314/241-1511 wilsonkr@missouri.edu

St. Charles Economic Development Center 5988 Mid Rivers Mall Dr, Ste 108 St. Charles, MO 63304-7119 636/928-7714 rmueller@edcstcharlescounty.com

St. Louis Enterprise Center SBDC 315 Lemay Ferry Rd, Suite 135 St. Louis, MO 63125 Phone: 314/631-5327 tuckergd@missouri.edu

St. Louis County Extension Center 121 South Meramec, Ste. 501 Clayton, MO 63105 314/615-2911 hoeflec@missouri.edu

St. Charles County Extension Center 260 Brown Rd St. Peters, MO 63376 636/970-3000 watsonly@missouri.edu

Call Center
University of Missouri-St. Louis
University Center, Room 269
St. Louis, MO 63121
Phone: 314/516-6121
hauffa@missouri.edu

#### **Southwest Region**

Missouri Southern State University SBDC 3950 E Newman Rd Joplin, MO 64801-1595 417/625-3128 krudwig-j@mssu.edu

Missouri State University SBDC 901 South National Springfield, MO 65897 417/836-5685 janecargill@missouristate.edu

Taney County Extension Center 122 Felkins Avenue P.O. Box 598 Forsyth, MO 65653 417/546-4431 as the "Old Student Health Center.")

Max Summers State Director summersm@missouri.edu

Chris Bouchard
Associate State Director
bouchardc@missouri.edu

Molly Morgan Administrative Assistant morganm@umsystem.edu

#### **Communications**

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Jean Bruns Internet Administrator brunsj@missouri.edu

#### **Finance**

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Brenda Mesplay Administrative Associate I mesplayb@missouri.edu

#### **Data Management/BRIDG**

Cassy Venters
Director of BRIDG
ventersc@missouri.edu

Jeanne Miner Office Staff Assistant mineri@missouri.edu

Nick Butler Database Administrator butlern@missouri.edu

#### **MO PTAC State Office**

Morris Hudson Procurement Specialist hudsonm@missouri.edu

Elaine Palangpour MO PTAC Administrative Assistant palangpoe@missouri.edu

#### keohant@missouri.edu

Greene County Extension Center 833 North Boonville Ave Springfield, MO 65802 417/862-9284 lortonb@missouri.edu

#### **South Central Region**

Center for Entrepreneurship and Outreach University of Missouri-Rolla 203 University Center 1870 Miner Circle Rolla, MO 65409-1110 573/341-4690 umrceo@umr.edu

West Plains Satellite Center Missouri State University 128 Garfield West Plains, MO 65775-2715 417/255-7966 lylewright@missouristate.edu

Howell County Extension Center 217 South Aid Ave West Plains, MO 65775 417/256-2391 mushrushw@missouri.edu

Phelps County Extension Center Courthouse, 200 North Main, Ste G8 Rolla, MO 65401 573/458-6260

Camden County Extension Center 34 Roofener St Camdenton, MO 65020 Phone: 573/346-2644 rasmussenj@missouri.edu

#### **Special Services/Technology Access Service Centers**

Missouri Procurement Technical Assistance Centers (MO PTAC):

Procurement specialists provide assistance to companies wishing to sell goods or services to federal, state or local government.

MoFAST - Moving Missouri's Innovations to Market:

Missouri's SBIR/STTR program, MoFAST, is designed to stimulate technological innovation.



#### TAXATION BUREAU PO BOX 357 JEFFERSON CITY MO 65105-0357

## STATE OF MISSOURI DEPARTMENT OF REVENUE



Telephone: (573) 751-5860 Fax: (573) 522-1722

E-mail: businesstaxregister@dor.mo.gov

July 2007

Re: Missouri Registration for Farmers Market Vendors

Dear Sir or Madam:

The Farmers Market coordinator has two options;

- 1. Collect and remit the sales tax for each vendor; or
- 2. Require each vendor to register for a Retail Sales Tax License, collect and submit their own sales tax to the Missouri Department of Revenue.

To register and obtain a Missouri Retail Sales Tax License, the seller must complete the applicable sections of the Missouri Tax Registration Application, Form 2643 and remit a Sales and Use Tax Cash Bond, Form 332 in the amount of \$25 (cashiers check or money order only). The vendor will also be required to remit the taxes collected by completing a Sales Tax Return, Form 53-1 on either a monthly, quarterly or annual basis, depending on the volume of sales you make. See enclosed examples.

Section 144.014, RSMo provides a reduced state tax rate of 1.225% on the sale of all qualifying food items. The sale of these foods is also subject to any applicable local sales tax. Qualifying food items include food or food products for home consumption, seeds and plants for use in gardens to produce food for personal consumption and food items refrigerated or at room temperature. For example of how the food rate works, the total sales tax rate for Jefferson City is 6.725% (4.225% state plus 2.5% local). However, the correct food tax rate to charge is 3.725% (1.225% state plus 2.5% local).

Food sold hot or prepared for immediate consumption does not qualify for the reduced food tax rate and are to be taxed at the full tax rate of 4.225% plus local tax. Examples of **non-qualifying** food are; hot prepared food, alcoholic beverages, hot drinks, and food prepared on-site such as kettle corn.

In your course of business, if you sell items such as crafts, used items or new tangible personal property you will need to charge the full tax rate of 4.225% plus local tax on these sales.

You may obtain Form 2643, 332 and 53-1 by accessing our website at www.dor.mo.gov.

If you have any questions, please contact us at the above address or telephone number.

Taxation Bureau Business Tax Registration

**Enclosures** 



## MISSOURI DEPARTMENT OF REVENUE MISSOURI TAX REGISTRATION APPLICATION P.O. BOX 357

JEFFERSON CITY, MO 65105-0357 E-mail: businesstaxregister@dor.mo.gov

(573) 751-5860 Fax: (573) 522-1722

FORM **2643** (REV. 11-2006) DLN (DOR USE ONLY)

E-mail: businesstaxregister@dor.mo.gov Fax: (573) 522-1722 ANSWER ALL QUESTIONS COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING.

1	l. List your current or prior tax numbers: Sales/Use Tax—Corporation Tax or Missouri Employer Withholding Tax		
2	Retail Sales Tax (Bond required)  ☐ Retail Sales Tax (Bond required) ☐ Retail Liquor Sales (Bond required) ☐ Temporary Retail Liquor Sales ☐ Vendor's Use Tax (Bond required) ☐ Consumer's Use Tax	quired)	
3	. <sup>∞</sup> Please indicate your reason for applying:  ☑ New Business ☐ Purchase of Existing Business ☐ Reinstating Old Business ☐ Other		
4	Describe the business activity, stating the major products sold and/or services provided.  Sales at Farmers Markets	has	
-  -	✓ Retail		√ No
6	Do you sell food items that are exempt from state sales tax?  Do you lease/rent motor vehicles, that were purchased sales tax exempt, to Missouri customers?	✓ Yes	No No
	. Do you sell post-secondary educational textbooks?		✓ No
	. Are you liable for consumer's use tax?		V No
1	. Do you sell domestic utilities?	=	V No
111.	Do you make retail sales of aviation jet fuel to Missouri customers from a Missouri location?	∐ Yes	<b>☑</b> No
12:	Do you make retail sales of aviation jet fuel to Missouri customers shipped from a state other than Missouri?	Yes	<b>√</b> No
13.	Do you use, store or consume aviation jet fuel that is purchased and shipped into Missouri from out of state?	Yes	✓ No
ſ	. Do you sell cigarettes or tobacco products?	=	✓ No
ı	Do you make retail sales of new tires?		√ No
i i	Do you make retail sales of lead-acid batteries?	=	V No
1	Do you make retail sales of qualifying sales tax holiday back-to-school purchases? (see instructions for examples)	☐ Yes	✓ No
	YOU ARE AN OUT-OF-STATE BUSINESS DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWII		
	Do you have a location or job site in Missouri? If yes, attach a list of your locations including address, city, state, and zip code. Indicate if the location is inside or outside the city limits.	Yes	☐ No
20.	Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list of cities in which they live and indicate if they are inside or outside the city limits.	Yes	☐ No
	Do your representatives who reside in Missouri:  A. Approve customer orders?  B. Make on the spot sales?  C. Maintain an inventory?  D. Deliver merchandise to the customer?  Do you have non-resident representatives, agents or temporary employees coming into Missouri on a regular or systematic basis?	Yes Yes	No No No No No No
23.	If yes, define the activities performed while in Missouri  Do you have real or tangible personal property in Missouri?	Yes	□ No

BUSINESS NAME AND PHYSICAL LOCATION						
24. Business Name (attach list if necessary for additional locations)	Street, Highway (Do not use P.O. Box Number or Rural Route Number)					
John's Fresh Fruit	various locations in MO					
City, State, Zip Code	Countý					
	Cole					
25. Federal Employer ID Number (FEIN) To obtain contact (800) 829-4933 or w	ww.irs.gov Business Telephone Number					
	(573) 751-5860					
26. Is this business located inside the city limits of any city or municipality in Mi	ssouri?					
No						
OWNERSHIP TYPE	THE RESIDENCE OF THE SECOND PORTS					
27. Please indicate your ownership type.						
Sole Owner (may include spouse)						
Partnership						
Limited Partnership – LP Number						
Limited Liability Partnership – LLP Number						
Limited Liability Limited Partnership – LLLP Number						
Government	Not required to register with Missouri Secretary					
Trust	of State					
Missouri Corporation – Missouri Charter No.	Date Incorporated:					
Non-Missouri Corporation – Certificate of Authority No.	State of Incorporation and Date Registered in					
	— Clare of most poralies, and pare magnetisted in					
Limited Liability Company:	Missouri					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed	Missouri					
Limited Liability Company:	Missouri					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS	Missouri as a Corporation LLC Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other	Missouri					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS	Missouri as a Corporation LLC Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)	Missouri as a Corporation LLC Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number	Missouri as a Corporation LLC Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed Other  OWNER NAME AND ADDRESS 28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St	as a Corporation LLC Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  City, State, Zip Code	Missouri as a Corporation LLC Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  City, State, Zip Code  Jefferson City, MO 65105	as a Corporation LLC Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  City, State, Zip Code  Jefferson City, MO 65105  Owner's Social Security Number	as a Corporation LLC Number  County  Owner's Telephone Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  City, State, Zip Code  Jefferson City, MO 65105	as a Corporation LLC Number					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  City, State, Zip Code  Jefferson City, MO 65105  Owner's Social Security Number  488-80-8054  Owner's Birthdate • 12/25/1969	As a Corporation LLC Number  County  County  Owner's Telephone Number  (573) 751-5860					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  Cify, State, Zip Code  Jefferson City, MO 65105  Owner's Social Security Number  488-80-8054  PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)	As a Corporation LLC Number  County  County  Owner's Telephone Number  (573) 751-5860					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  Other  Other MAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  City, State, Zip Code  Jefferson City, MO 65105  Owner's Social Security Number  488-80-8054  PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)  29. Is there a previous owner/operator for the business? Yes* ✓ N	As a Corporation LLC Number  County  County  Owner's Telephone Number  (573) 751-5860					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  OWNER NAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  City, State, Zip Code  Jefferson City, MO 65105  Owner's Social Security Number  488-80-8054  PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)  29. Is there a previous owner/operator for the business? Yes* Name of Previous Owner/Operator	As a Corporation LLC Number  County  County  Owner's Telephone Number  (573) 751-5860					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  Other  Other MAME AND ADDRESS  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  City, State, Zip Code  Jefferson City, MO 65105  Owner's Social Security Number  488-80-8054  PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)  29. Is there a previous owner/operator for the business? Yes* ✓ N	As a Corporation LLC Number  County  County  Owner's Telephone Number  (573) 751-5860					
Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed  Other  Other  Owner Name And Address  28. Owner Name (Enter Corporation Name, if applicable)  John Farmer  Street, Route, or P.O. Box Number  301 W High St  Cify, State, Zip Code  Jefferson City, MO 65105  Owner's Social Security Number  488-80-8054  PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)  29. Is there a previous owner/operator for the business? Yes* Name of Previous Business	As a Corporation LLC Number  County  County  Owner's Telephone Number  (573) 751-5860					
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Limited Liability Company:  Taxed as a Partnership Taxed as a Sole Owner Taxed Other OWNER NAME AND ADDRESS 28. Owner Name (Enter Corporation Name, if applicable)  John Farmer Street, Route, or P.O. Box Number 301 W High St City, State, Zip Code  Jefferson City, MO 65105 Owner's Social Security Number 488-80-8054 PREVIOUS OWNER INFORMATION (MUST BE COMPLETED) 29. Is there a previous owner/operator for the business? Yes* Name of Previous Owner/Operator  Name of Previous Business  Address of Previous Business  Missouri Tax ID No.	As a Corporation LLC Number  County  County  Owner's Telephone Number  (573) 751-5860					

BUSINESS MAILING ADDRESS (Reporting Forms are mailed to this address.)							
30. Street, Route or PO Box Number	9	City					
301 W High St		Jefferson City					
State	Zip Code	County	County				
мо	65105	cole	cole				
Which forms do you want mailed to this add	fress? All Tax Types S	ales/Use Tax Corp	porate Income Tax	er Withholding Tax			
RECORD STORAGE ADDRESS (Do no	ot use PO Box Numbers.)	A STATE OF THE	分3 10 90 50 50 10	所很为50°L 以前13°L			
31. Street, Highway, Community	362	City	City				
same as above							
State	Zip Code	County					
OFFICERS, PARTNERS, MEMBERS, OR SPOUSE (of sole owner) (All information is required, attach list if needed.)							
32. Name (Last, First, Middle Initial)	Social Security No. or FEIN	Birthdate					
Farmer, Jennifer	Title spouse	457-85-5764	12/25/1998				
Home Address			County *	Effective Date of Title			
301 W High St	Jefferson City	State Zip Code Mo 65108	cole	July 1, 2007			
		Title	Social Security No. or FEIN	Birthdate			
ome Address City		State Zip Code	County	Effective Date of Title			
Name (Last, First, Middle Initial)	Title	Social Security No. or FEIN	Birthdate				
Home Address	City	State Zip Code	County	Effective Date of Title			
SALES/USE TAX	18 6 18 18 18 18 18	Y Y	SCHOOL DESTRUCTION	National Property			
33. Taxable Sales/Taxable Purchases Begin	n Date: M M D	D Y Y	542				
Temporary License FROM:	M M D	D Y Y TO	M M D D '	Y Y			
34. If you do not make taxable sales year r							
January February March April	May June July Augh	ust September O	ctober November Decemb	per			
<ul><li>35. Estimated state sales/use tax liability (c</li><li>1. Monthly (Over \$500 a month)</li></ul>		a month) 3. A	nnually (less than \$45 a quarter	)			
36. COMPUTE AMOUNT OF BOND Ta Estimated Monthly Taxable Sales	x Rate Example: 6.225	Monthly Tax	Amount o	of Bond *			
900.00	6.225 =	56.03	X 3 =	168.09			
Visit www	.dor.mo.gov/tax/business/sale	s/rates/ to obtain sale	(Rour	nd to nearest \$10)			
*If you calculate the amount of bond to be lesshould submit the amount of bond figured. T	he Director of Revenue may requ	uire you to adjust the bo	nd amount to a level satisfactory	to cover your tax liabilities			
if returns are not filed timely and the taxes fu		bona form to your reg	distration based on the type of	bolla clieckea.			
37. Type of Bond (No personal or compa  ☐ 1. Surety Bond ☐ 2. Ca:		ble Letter of Credit	4. None Required	5. Certificate of Deposit			
CORPORATE INCOME/FRANCHISE	Divace	Library Mary		The latest of th			
38. Is this corporation registered with the In	ternal Revenue Service as a: Corporation						
39. Corporate Tax Begin Date: M	M D D Y Y						
40. Corporate Taxable Year End: M	M D D	•					
41. Will the corporation be required to make \$250, check the "yes" box.	e quarterly estimated Missouri in	come tax payments? If	f the Missouri Estimated Tax is	expected to be at least			
TAX PREPARER NAME		TELEPHONE NO.		FEIN			

50. If you are an employer domicited in a state other than Missouri and temporarily transacting business in Missouri, you may be defined as a transient employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor more than \$25,000.  CALCULATE TRANSIENT EMPLOYER BOND  A. Missouri Withholding Tax  Monthly Gross Wages  x 6% =	EMPLOYER WITHHOLDING TAX	THE PROPERTY OF THE PARTY OF TH	BURNES OF THE PARTY
44. Are all employees Missouri residents working in another state?    Yes	42. Withholding Begin Date: M M D D Y	Y	
44. Are all employees Missouri residents working in another state?    Yes		Î	
Steel   No   No   No   No   No   No   No   N	43. How many of your employees will work in Missouri?		
Steel   No   No   Steel   No   Steel   No   Steel			
Calculate estimated withholding tax: Estimated monthly gross wages			
46. Mithholding Tax Filing Frequency (check one)   A. Annually, isss than \$20 withholding at per quarter   W. Quarter/Monthly (tweekly), over \$9,000 withholding tax per month   required for pay tax electronically)		v 69/ =	
A. Annuely, less than \$20 withholding tax per quarter to \$500 per month to \$500 pe		X 0% =	
to \$500 per month	A. Annually, less than \$20 withholding M. Monthly, \$500 to \$5	0,000 withholding tax per month	
48. If you do not pay wages year round, please circle months that you do.  January February March April May June July August September October November December  9. Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)    In Care of	to \$500 per month (required to pay to		onth
January February March April May June July August September October November December  49. Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)  Business Name (DBA Name)    In Care of			
49. Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)  Business Name (DBA Name)    In Care of	48. If you do not pay wages year round, please circle months that you do.		
Business Name (DBA Name)    In Care of	January February March April May June July August Septer	mber October November Decem	ber
State    Zip Code   County	49. Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices	will be mailed to this address)	
State  Zip Code  County  State  Zip Code  County  County  County  County  State  Zip Code  Zip Code  County  C	Business Name (DBA Name) In C	are of	
State  Zip Code  County  State  Zip Code  County  County  County  County  State  Zip Code  Zip Code  County  C	Street Route or PO Boy		
50. If you are an employer domicited in a state other than Missouri and temporarily transacting business in Missouri, you may be defined as a transient employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor more than \$25,000.  CALCULATE TRANSIENT EMPLOYER BOND  A. Missouri Withholding Tax Monthly Gross Wages  x 6% =	Street, Notice of PO Box		
employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor more than \$25,000.  CALCULATE TRANSIENT EMPLOYER BOND  A. Missouri Withholding Tax  Monthly Gross Wages  x 6% =	State Zip Code	County	
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A. Missouri Withholding Tax	employer. A transient employer must submit with this application a completed insura	ance certification slip indicating Missouri a	
Monthly Gross Wages	CALCULATE TRANSIENT EMPLOYER BOND		
Average # of Workers x \$7,000 = x 3.38% = /4 = (b)  (a) + (b) = (Amount of bond—minimum \$5,000)  TYPE OF BOND	A. Missouri Withholding Tax  Monthly Gross Wages x 6% =	x 3 =(a)	
TYPE OF BOND Surety Bond Cash Bond Irrevocable Letter of Credit Cornificate of Deposit  SIGNATURE (ALL APPLICANTS MUST SIGN.)  51. I declare that the above information and any attached supplements is true, complete, and correct. The application must be signed by the owner, if the business is a sole ownership; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member, if the business is a L.L.C. as reported on this application.  SIGNATURE  TITLE  OWNER  JUNE 28, 2007	B. Missouri Unemployment Tax  Average # of Workers x \$7,000 =	x 3.38% =/4 =	=(b)
SIGNATURE (ALL APPLICANTS MUST SIGN.) 51. I declare that the above information and any attached supplements is true, complete, and correct. The application must be signed by the owner, if the business is a sole ownership; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member, if the business is a L.L.C. as reported on this application.  SIGNATURE  TITLE  OWNER  JUNE 28, 2007	(a) + (b) =	(Amount of bond—minimum \$5,000	)
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OWNER JUNE 28, 2007	business is a sole ownership; partner, if the business is a partnership; reported office		
	SIGNATURE	TITLE	ĐẤTE
CONFIDENTIALITY OF TAX RECORDS			
	CONFIDENTIALITY OF TAX RECORDS	THE STREET	CERTIFIED.

Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them. (See enclosed Power of Attorney Form.)

# MISSOURI DEPARTMENT OF REVENUE CUSTOMER SERVICES DIVISION P.O. BOX 358, JEFFERSON CITY, MO 65105-0358 SALES AND USE TAX CASH BOND

332

#### REQUIREMENTS FOR COMPLETING FORM: THIS FORM CANNOT BE ALTERED

- 1. Form must be properly completed
- 2. Signed by applicant
- 3. NO personal or company checks will be accepted

ON, OR LLC NAME
STATE
МО

We understand that we are required to comply with all the provisions of any statutory or constitutionally authorized state or local sales/use tax and all amendments lawfully adopted in relation thereto.

If we establish a satisfactory payment record for a period two years from the initial date of bonding or should we discontinue doing business prior to the two year bonding period, we can be released from the bonding requirement.

If we become delinquent and owe the Missouri Department of Revenue any Sales and Use Tax, penalties or interest, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies. Should this occur, we understand that we may be required to file any additional bond as set forth by Missouri Sales Tax Statute 144.087, RSMo and supplement thereto.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true,	correct and complete.
SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER OR MEMBER	DATE*
	JUNE 28, 2007

MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 SALES TAX RETURN

RETE

**FORM** 53-1

-		_				
•	DO	NOT	WRITE	IN	SHADED	AREA

MISSOURI TAX ACCOUNT NUMBER:

(573) 751-2836 TDD (800) 735-2966

(REV. 4-2007)

Check box if Amended OWNER'S NAME John Farmer	Return Or A	ddition	nal Return REPORTING PE April 1 - 3		ADDRESS CORRECTION				-
BUSINESS NAME			-	TIFICATION NUMBER	MAILING ADD	RESS 🔲	BUSINESS L	.OCATI	ON
John's Fresh Fruit					BUSINESS PHONE	NUMBER:	15 KC	Check here	e if
MAILING ADDRESS			TELEPHONE NU				Professional Confession	priorie # Cr	langeu
301 West High St			(573) 751-						
Jefferson City			MO	ZIP 65105	DUE DATE:				
IMPORTANT: THIS RETURN MUST B	E FILED FOR THE		RTING PERIO		HOUGH YOU HAVE NO				
BUSINESS LOCATION	CODE		egative Number OSS RECEIPT	AD HICTMENTS	TAYADI E CALEC	RATE (%)	AMOUNT		
1201 Missouri Blvd, Jefferson City, MO	37000 051 0001		200.0	00 +	200.00	6.725		13.	45
Food Tax	FD01		1,300.0	00 +	1,300.00	3.725		48,	43
				+					_
				+					
				+					
				+		_+(			
				+			- 67	iel	
				+		110	tal K. G.	ME.	
				+		-70	Truch .		
				+			1000		
				+					
				+				573	
				+					
PAGE 1 TOTALS							n slate	nat ( a	
PAGE TOTALS							section to use	g na	
TOTALS (ALL PAGES)							de	TOO	00
Instructions are updated a	nnually and are p	rovide	d on our web s	ite at	SUBTRACT: 2% TIMEL	/ PAYMENT	2.	61.	38
	gov/tax/business				ALLOWANCE (if Applica		_	1	24
FINAL RETURN: If this is your final return, your account. The Sales Tax law requires						_	3	60	64
sales tax return within fifteen (15) days of th		y 01 013	continuing busi	ness to make a ma	TOTAL SALES TAX DU		4.0	001	04
Date Business Closed:	ŭ				ADD: INTEREST FOR L PAYMENT (See Line 4 c		+		
Out of Business Sold Busin	ess 🗆 Le	ased B	usiness		ATMILITY (OGG LING 4 C	i insudouons <sub>j</sub>	5.		
If you pay by check, you authorize the				electronically.	ADD: ADDITIONS TO TA	ΑΧ <u>~</u>	+		
Any check returned un							6.		
SIGN AND DATE RETURN: This must be rized agent. Mail to: Missouri Department of	•	•		• •	SUBTRACT: APPROVED CREDIT .4.		-		_
I have direct control, supervision, or responsibility	y for filing this return				PAY THIS AMOUNT (U.S. Funds Only)	▶	7: =	60	64
perjury, I declare that this is a true, accurate, and I ATTEST THAT I HAVE NO GROSS RECE	•	T EAD		EET DI ANIV					
SIGNATURE OF TAXPAYER OR AGENT	IF 13 10 NEFUN	IFUR		LE "			ALCOHOL: WA	BASS 15	
			]	English (					
DATE SIGNED			TAS	X-PERIOD (MMDDGGYY)	THRU (MMDDCCYY)				
			.,,	, ====:7	THRU				

#### INSTRUCTIONS FOR COMPLETING THE SALES TAX RETURN

Taxpayers who have questions or problems which are not covered in these instructions may obtain assistance by writing to Missouri Department of Revenue, Taxation Bureau, P.O. Box 840, Jefferson City, MO 65105-0840; e-mailing salesuse@dor.mo.gov; phoning (573) 751-2836; or faxing (573) 751-7273. TDD (800) 735-2966

**IMPORTANT:** A return must be filed for the reporting period indicated even though you have no tax to report. If you are filing an amended or an additional return, check the appropriate box. If typing your return information, please use a **minimum** of 10 point type.

BUSINESS IDENTIFICATION: Please use the return which has your MISSOURI TAX ID NUMBER, ownership name, mailing address, reporting period and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, it should be entered in the spaces provided.

ADDRESS CORRECTION: Check the appropriate box. If mailing address is checked, enter the correct information in the BUSINESS I.D. area. If business location is checked, enter the correct address for the location(s) being corrected under the BUSINESS LOCATION column.

BUSINESS LOCATION: List each business location for which you are registered to report sales tax in this column. Use the Indented location, beginning with the word "Food", to report all sales of qualifying food Items. If you have discontinued operation of a business location, enter Closed and the Date Closed in the GROSS RECEIPTS column for that location. Call Taxation Bureau at (573) 751-5860 or the local Taxpayer Assistance Center to register a new business location.

CODE: Department of Revenue use only.

GROSS RECEIPTS: Enter gross receipts from all sales of tangible personal property and taxable services made during the reporting period for each business location. If none, enter "zero" (0).

ADJUSTMENTS: Make any qualifying adjustments for each location for which you are reporting. Indicate "plus" or "minus" for each adjustment. Refer to detailed instructions for adjustments authorized under the Sales Tax Law. Note: Instructions are updated annually and provided on our web site at: www.dor.mo.gov/tax/business/sales/forms/.

**TAXABLE SALES:** Enter the amount of taxable sales for each business location.

GROSS RECEIPTS (+) OR (-) ADJUSTMENTS = TAXABLE SALES.

RATE: The rate percentage indicated in this column represents the combined state, conservation, parks and soils, and any applicable local or transportation sales tax rate percentages. If you are using a blank Form 53-1, or a preprinted form and have added a location, enter the sales tax rate for each location. If you don't know the correct rate, contact the Taxation Bureau at (573) 751-2836 or access the department's web site at: http://www.dor.mo.gov/tax/business/sales/rates/.

**AMOUNT OF TAX:** Multiply your taxable sales for each location by the applicable tax rate percent for that location and enter AMOUNT OF TAX.

TOTALS FROM ADDITIONAL PAGES: If applicable, compute totals from additional pages indicated and enter in appropriate column.

TOTALS: Compute the total for each column.

Line 1 — TOTAL ALL PAGES: Enter the totals of all pages here.

Line 2 — TIMELY PAYMENT ALLOWANCE: If you file your return and payment on time, enter two percent (2%) of the amount shown on Line 1. If not paid by the due date or Line 1 is not greater than "zero", enter "0" or leave blank.

Example: Line 1 is \$480  $$480 \times 2\% = $9.60$ 

\$9.60 is the timely payment allowance

Line 3 — TOTAL SALES TAX DUE: Enter total sales tax due. (Line 1 "minus" Line 2.)

Line 4 — INTEREST FOR LATE PAYMENT: If tax is not paid by the due date, (A) multiply Line 3 by the daily interest rate\*. Then (B) multiply this amount by number of days late. See example below.

Note: Number of days late is counted from due date to postmark date. For example, if the due date is March 20 and the postmark date is April 9, the payment is 20 days late. The following example is based on an annual interest rate of 5% and daily rate of .0001370.

Example: Line 3 is \$480

(A)  $$480 \times .0001370 = .06576$ 

(B)  $.06576 \times 20$  days late = 1.32

\$1.32 is the interest for late payment

\*The annual interest rate is subject to change each year. You can access the annual interest rate on our web site at: www.dor.mo.gov/tax.

Line 5 — ADDITIONS TO TAX: For failure to pay sales tax on or before the due date, 5% of Line 3. For failure to file a sales tax return on or before the date, 5% of Line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

Note: If additions to tax for failure to file applies, do not pay additions to tax for failure to pay.

For example, if a return due March 20 is filed any time between March 21– April 20, the rate would be 5%; if filed any time between April 21–May 20, the rate would be 10%; and so on, up to a maximum of 25%.

Example: Return is due March 20, but is filed (postmarked) April 10

Line 3 is \$480 \$480 × 5% = \$24

\$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21

Line 3 is \$480 \$480 × 10% = \$48 \$48 is the additions to tax

Line 6 — APPROVED CREDIT: Enter on Line 6, any sales tax credit for which the Director of Revenue issued you an approved credit.

Line 7 — PAY THIS AMOUNT: Enter the total amount due and payable. (Line 3 "plus" Line 4 "plus" Line 5 "minus" Line 6.) Send a check for the total amount. Make check, draft, or money order payable to Director of Revenue (U.S. funds only). Do not send cash or stamps.

If you report your sales tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a sale until after a rate change occurs, you will need to report this sale differently from your other sales.

This type of transaction is considered a "time sale". To report "time sales": 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made. 2) Write "Time Sales" on the face of the return. (If "time sales" is not written on the return there is a possibility that the return could be processed as a late filed additional return.) 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

Taxpayer Assistance Numbers						
<b>Jefferson City</b> — (573) 751-7191	<b>Cape Girardeau</b> — (573) 290-5850	St. Louis — (314) 877-0177	<b>Joplin</b> — (417) 629-3070			
Kansas City — (816) 889-2944	Springfield (417) 895-6474	St. Joseph — (816) 387-2230	Columbia — (573) 884-3814			
Toll Free Number for Forms (800) 877-6881	Fax-on-Demand (Forms by Fax) (573) 751-4800	Internet www.dor,mo.gov/tax	E-mail salesuse@dor.mo.gov			
Individuals	s with speech/hearing impairments ma	y call TDD (800) 735-2966 or fax (573	) 526-1881.			

#### MISSOURI TAX ACCOUNT NUMBER: FORM MISSOURI DEPARTMENT OF REVENUE RETE 53 - 1TAXATION BUREAU DO NOT WRITE IN SHADED AREAS P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 (573) 751-2836 (REV. 4-2007) SALES TAX RETURN TDD (800) 735-2966 Check box if Amended Return \_\_\_ Or Additional Return OWNER'S NAME REPORTING PERIOD ADDRESS CORRECTION John Farmer April 1 - 30, 2007 MAILING ADDRESS BUSINESS LOCATION BUSINESS NAME FEDERAL IDENTIFICATION NUMBER John's Fresh Fruit BUSINESS PHONE NUMBER MAILING ADDRESS TELEPHONE NUMBER 301 West High St (573) 751-5860 CITY STATE DUE DATE: MO 65105 Jefferson City Type in decimal point and cents IMPORTANT: THIS RETURN MUST BE FILED FOR THE REPORTING PERIOD INDICATED EVEN THOUGH YOU HAVE NO GROSS RECEIPTS/TAX TO REPORT. No Negative Numbers No Negative Numbers No Negative Numbers **ADJUSTMENTS BUSINESS LOCATION** CODE **GROSS RECEIPTS TAXABLE SALES** RATE (%) **AMOUNT OF TAX** (INDICATE + OR -) 37000 051 13,45 200.00 200.00 6.725 1201 Missouri Blvd, Jefferson City, MO 0001 48,43 1,300.00 1,300.00 3.725 Food Tax 051 37000 0.00 0.00 6.725 0.00 46 Hwy C, Jefferson city, MO 0002 37000 051 1,285.00 1,285.00 47,87 + 3.725 FD01 Food Tax + + PAGE 1 TOTALS ..... TOTALS ..... PAGE 1. TOTALS (ALL PAGES) ..... 109.75 Instructions are updated annually and are provided on our web site at 2. SUBTRACT: 2% TIMELY PAYMENT www.dor.mo.gov/tax/business/sales/forms/. 2:20 ALLOWANCE (if Applicable) . . . . . FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing 3. your account. The Sales Tax law requires any person selling or discontinuing business to make a final 107:55 TOTAL SALES TAX DUE .... sales tax return within fifteen (15) days of the sale or closing. 4? ADD: INTEREST FOR LATE Date Business Closed: PAYMENT (See Line 4 of Instructions) 5: Out of Business Sold Business Leased Business If you pay by check, you authorize the Department of Revenue to process the check electronically. ADD: ADDITIONS TO TAX ..... Any check returned unpaid may be presented again electronically. 6 SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's autho-SUBTRACT: APPROVED CREDIT ... rized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840, PAY THIS AMOUNT ...... 107 55 I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of (U.S. Funds Only) perjury, I declare that this is a true, accurate, and complete return. I ATTEST THAT I HAVE NO GROSS RECEIPTS TO REPORT FOR LOCATIONS LEFT BLANK.

TAX PERIOD (MMDDGCYY) THRU (MMDDGCYY)

THRU

DATE SIGNED

SIGNATURE OF TAXPAYER OR AGENT

#### INSTRUCTIONS FOR COMPLETING THE SALES TAX RETURN

Taxpayers who have questions or problems which are not covered in these instructions may obtain assistance by writing to Missouri Department of Revenue, Taxation Bureau, P.O. Box 840, Jefferson City, MO 65105-0840; e-mailing salesuse@dor.mo.gov; phoning (573) 751-2836; or faxing (573) 751-7273. TDD (800) 735-2966

**IMPORTANT:** A return must be filed for the reporting period indicated even though you have no tax to report. If you are filing an amended or an additional return, check the appropriate box. If typing your return information, please use a **minimum** of 10 point type.

BUSINESS IDENTIFICATION: Please use the return which has your MISSOURI TAX ID NUMBER, ownership name, mailing address, reporting period and telephone number preprinted at the top of the return. Correct any wrong information. If this information is not preprinted, it should be entered in the spaces provided.

ADDRESS CORRECTION: Check the appropriate box. If mailing address is checked, enter the correct information in the BUSINESS I.D. area. If business location is checked, enter the correct address for the location(s) being corrected under the BUSINESS LOCATION column.

BUSINESS LOCATION: List each business location for which you are registered to report sales tax in this column. Use the Indented location, beginning with the word "Food", to report all sales of qualifying food items. If you have discontinued operation of a business location, enter Closed and the Date Closed in the GROSS RECEIPTS column for that location. Call Taxation Bureau at (573) 751-5860 or the local Taxpayer Assistance Center to register a new business location.

CODE: Department of Revenue use only.

GROSS RECEIPTS: Enter gross receipts from all sales of tangible personal property and taxable services made during the reporting period for each business location. If none, enter "zero" (0).

ADJUSTMENTS: Make any qualifying adjustments for each location for which you are reporting. Indicate "plus" or "minus" for each adjustment. Refer to detailed instructions for adjustments authorized under the Sales Tax Law. Note: Instructions are updated annually and provided on our web site at: www.dor.mo.gov/tax/business/sales/forms/.

**TAXABLE SALES:** Enter the amount of taxable sales for each business location.

GROSS RECEIPTS (+) OR (-) ADJUSTMENTS = TAXABLE SALES.

RATE: The rate percentage indicated in this column represents the combined state, conservation, parks and soils, and any applicable local or transportation sales tax rate percentages. If you are using a blank Form 53-1, or a preprinted form and have added a location, enter the sales tax rate for each location. If you don't know the correct rate, contact the Taxation Bureau at (573) 751-2836 or access the department's web site at: http://www.dor.mo.gov/tax/business/sales/rates/.

**AMOUNT OF TAX:** Multiply your taxable sales for each location by the applicable tax rate percent for that location and enter AMOUNT OF TAX.

TOTALS FROM ADDITIONAL PAGES: If applicable, compute totals from additional pages indicated and enter in appropriate column.

TOTALS: Compute the total for each column.

Line 1 — TOTAL ALL PAGES: Enter the totals of all pages here.

Line 2 — TIMELY PAYMENT ALLOWANCE: If you file your return and payment on time, enter two percent (2%) of the amount shown on Line 1. If not paid by the due date or Line 1 is not greater than "zero", enter "0" or leave blank.

Example: Line 1 is \$480

 $$480 \times 2\% = $9.60$ 

\$9.60 is the timely payment allowance

Line 3 — TOTAL SALES TAX DUE: Enter total sales tax due. (Line 1 "minus" Line 2.)

Line 4 — INTEREST FOR LATE PAYMENT: If tax is not paid by the due date, (A) multiply Line 3 by the daily interest rate\*. Then (B) multiply this amount by number of days late. See example below.

**Note:** Number of days late is counted from due date to postmark date. For example, if the due date is March 20 and the postmark date is April 9, the payment is 20 days late. The following example is based on an annual interest rate of 5% and daily rate of .0001370.

Example: Line 3 is \$480

(A)  $$480 \times .0001370 = .06576$ 

(B)  $.06576 \times 20$  days late = 1.32

\$1.32 is the interest for late payment

\*The annual interest rate is subject to change each year. You can access the annual interest rate on our web site at: www.dor.mo.gov/tax.

Line 5 — ADDITIONS TO TAX: For failure to pay sales tax on or before the due date, 5% of Line 3. For failure to file a sales tax return on or before the date, 5% of Line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

**Note:** If additions to tax for *failure to file* applies, do not pay additions to tax for *failure to pay*.

For example, if a return due March 20 is filed any time between March 21– April 20, the rate would be 5%; if filed any time between April 21–May 20, the rate would be 10%; and so on, up to a maximum of 25%.

Example: Return is due March 20, but is filed (postmarked) April 10

Line 3 is \$480

 $$480 \times 5\% = $24$ 

\$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21

Line 3 is \$480 \$480 × 10% = \$48

\$48 is the additions to tax

Line 6 — APPROVED CREDIT: Enter on Line 6, any sales tax credit for which the Director of Revenue issued you an approved credit.

Line 7 — PAY THIS AMOUNT: Enter the total amount due and payable. (Line 3 "plus" Line 4 "plus" Line 5 "minus" Line 6.) Send a check for the total amount. Make check, draft, or money order payable to Director of Revenue (U.S. funds only). Do not send cash or stamps.

If you report your sales tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a sale until after a rate change occurs, you will need to report this sale differently from your other sales.

This type of transaction is considered a "time sale". To report "time sales": 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made. 2) Write "Time Sales" on the face of the return. (If "time sales" is not written on the return there is a possibility that the return could be processed as a late filed additional return.) 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

Taxpayer Assistance Numbers					
<b>Jefferson City</b> — (573) 751-7191	Cape Girardeau — (573) 290-5850	St. Louis — (314) 877-0177	<b>Joplin</b> — (417) 629-3070		
Kansas City — (816) 889-2944	Springfield — (417) 895-6474	St. Joseph — (816) 387-2230	Columbia — (573) 884-3814		
Toll Free Number for Forms (800) 877-6881	Fax-on-Demand (Forms by Fax) (573) 751-4800	Internet www.dor.mo.gov/tax	E-mail salesuse@dor.mo.gov		
Individuals	s with speech/hearing impairments ma	y call TDD (800) 735-2966 or fax (573	) 526-1881.		

Tax Assistance Centers Page 1 of 2

### **Missouri Department of Revenue**

#### **Tax Assistance Centers**

The Tax Assistance Centers provide regional access for taxpayers seeking contact with the Missouri Department of Revenue.

#### Some of the services provided include:

- Free preparation of your Missouri individual income tax return and/or property tax credit claim by Department of Revenue employees. To view the list of items you need to bring with you to obtain this free service, click here.
- Provide return preparation assistance and answers to technical questions relating to any of Missouri's business taxes. You can also register for Missouri business taxes or obtain a Missouri retail sales tax license at any of the centers. Our employees will help you complete the registration application (Form 2643 application and issue you a tax number/Missouri retail sales license on the spot.
- Conducts seminars to familiarize businesses with tax related issues. These free seminars include information on sales tax, withholding tax and business tax registration. Dates and locations are listed on the Business Tax Training Seminar page.

#### You can drop-off any Missouri tax return.

Tax assistance office hours are 7:30 a.m. to 5:30 p.m. Monday through Friday.

Contact Information	Contact Information
Jefferson City 3400B Knipp Drive Jefferson City, MO 65109 Phone: (573) 751-7191 Fax: (573) 522-3218 Email: jctax@dor.mo.gov *Driving Directions*	St. Louis 3256 Laclede Station Rd., Ste 101 St. Louis, MO 63143-3753 Phone: (314) 877-0177 Fax: (314) 877-0198 Email: stltax@dor.mo.gov *Driving Directions*
Cape Girardeau 3102 Blattner Dr., Suite 102 Cape Girardeau, MO 63703 Phone: (573) 290-5850 Fax: (573) 290-5842 Email: capetax@dor.mo.gov *Driving Directions*	Springfield 149 Park Central Square, Room 313 Springfield, MO 65806 Phone: (417) 895-6474 Fax: (417) 895-6233 Email: sprtax@dor.mo.gov *Driving Directions*
Joplin 1110 East 7th St., Suite 400 Joplin, MO 64801 Phone: (417) 629-3070 Fax: (417) 629-3076 Email: joptax@dor.mo.gov *Driving Directions*	Kansas City 615 E 13th St., Room 127 Kansas City, MO 64106 Business Taxes: (816) 889-2944 Income Taxes: (816) 889-2920 Fax: (816) 889-2876 Email: kctax@dor.mo.gov *Driving Directions*
St. Joseph 525 Jules, Room 314 St. Joseph, MO 64501 Phone: (816) 387-2230 Fax: (816) 387-2008 Email: stjtax@dor.mo.gov *Driving Directions*	

### Missouri Department of Revenue

## Frequently Asked Questions - Sales Tax Taxability and Exemptions

- What is the sales taxability of a leasing agreement?
- What is a domestic utility sales tax and how is it imposed?
- What is the sales taxability of computer software and related services?
- What is the sales taxability of the Internet?
- What are export sales and are they subject to Missouri sales tax?
- Are freight/shipping/delivery charges taxable?
- Are phone cards taxable?
- What is a place of amusement?
- Is labor taxable?
- · Are non-reusable items furnished to guests in hotels and motels, taxable?
- What types of medical equipment and/or drugs are exempt/taxable?
- What types of farm machinery are exempt from sales tax?
- Does Missouri offer a sales tax exemption for manufacturers?
- What can be purchased with the common carrier exemption?
- Are federal employees required to have an exemption letter in the name of the agency they are representing?
- Is medical grade oxygen subject to Missouri sales tax?
- Is the sale of animals taxable?
- How do I apply for an exemption from sales tax?
- How do I apply for a 501C?
- What are by-laws?
- How do I use a project exemption certificate?



### What is the sales taxability of a leasing agreement?

The lessor has the option of either paying the tax up front on the item to be leased or charging the tax on the lease receipts. Only one of these options may be chosen.

If the lessor chooses to charge the tax on the lease receipts on items other than motor vehicles, the tax due is based on the place of business of the lessor. If the lessor has more than one place of business, the taxable sale is based on the location where the initial order is taken.

Any motor vehicle, which is leased or rented, as the result of a contract, shall be taxable at the lessee's location at the time the lease is executed.

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#### What is a domestic utility sales tax and how is it imposed?

Domestic use means the portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil that is used for non-business, non-commercial or non-industrial purposes. All of these items are exempt from sales tax under Section 144.030, RSMo.

Section 144.032 allows cities and counties to reimpose the tax on the above exempt utilities when imposing a local tax. A city or county submits an ordinance to the department requesting to reimpose the domestic utility tax and the department notifies the businesses in the affected areas.
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What is the sales taxability of computer software and related services?
Canned software is taxable. Custom software is not taxable. Program installation, maintenance of software, upgrades and training services are taxable when the purchase of these services is mandatory under the terms of the agreement to purchase the software.
back to top
What is the sales taxability of the Internet?
Fees paid for Internet access is not taxable. Sales over the Internet are subject to sales tax, if the sales transaction's shipping and delivery point is within the state of Missouri.
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What are export sales and are they subject to Missouri sales tax?
Export sales are sales made to customers located outside the state of Missouri. They are not subject to Missouri sales tax if the title to the property passes at the customers' location. If the goods are picked up in Missouri, sales tax applies.
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Are freight/shipping/delivery charges taxable?
They are exempt if the charges for the transaction are separately stated and not intended by the parties to be included as a part of the sale, and are not mandatory.
back to top
Are phone cards taxable?
Phone cards are taxable at the location where the phone card is purchased.
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#### What is a place of amusement?

A place of amusement is any location in which amusement activities make up more than a minimal portion of the business activities of the location. Fees or admissions paid "in" or "to" a place of amusement are taxable.

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#### Is labor taxable?

Repair labor, if separately stated, is not taxable. Fabrication or production labors are subject to sales tax, even when separately stated.

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#### Are non-reusable items furnished to guests in hotels and motels, taxable?

The non-reusable items of tangible personal property furnished in hotels and motels are not subject to sales tax. Non-reusable items include (but are not limited to) soap, shampoo, tissue, other toiletries, food, or confectionery items. The non-reusable items must be furnished to guests in their rooms without charge.

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#### What types of medical equipment and/or drugs are exempt/taxable?

Any drug or sample that may be legally dispensed, only by a licensed pharmacist upon written authority from a practitioner licensed to administer the prescription, is exempt from sales tax.

Also exempt are sales of insulin, hearing aids and hearing aid supplies.

Section 144.030.18, RSMo, exempts from sales tax, the sale of any over-the-counter medication that is purchased by an individual with a disability.

The purchase of prosthetic devices is exempt from sales tax. Prosthetic devices are defined by the Federal Medicare Program under Title XVIII of the Social Security Act of 1965, as devices (other than dental) which replace all or part of the function of a permanently inoperative or malfunctioning internal body organ and include cardiac pacemakers; prosthetic lenses which replace the lens of an eye; breast prosthetics, including surgical brassieres for postmastectomy patients, maxillofacial devices, devices which replace all or part of the ear or nose, urinary collection systems, including Foley catheters, when replacing bladder function in cases of permanent urinary incontinence; hemodialysis equipment, colostomy and other ostomy bags as well as the necessary equipment required for attachment; and electronic speech aids, if the patient has had a laryngectomy or his/her larynx is permanently inoperative, are exempt from the sales tax.

Eyeglasses, contact lenses, bedpans, and incontinent pants are not considered prosthetic devices and are subject to tax.

Orthopedic devices, as defined by the same Act listed above, include rigid or semirigid leg, arm, neck, back braces, and casting materials which are directly used for the purpose of supporting a weak or deformed body member or restricting or eliminating motion in a diseased or injured part of the body; trusses; artificial legs, arms and eyes including terminal devices such as artificial hands, hoods and space shoes which replace part of a foot,

stump stockings and harnesses when they are essential to the effective use of an artificial limb; and orthotics are exempt from the sales tax. Elastic braces, elastic stockings, arm slings, elastic wraps, and garter belts are not considered orthopedic devices and are subject to tax. A recent amendment to the law, however, exempts ambulatory aids, such as wheelchairs, walkers, canes, and crutches.

Also exempt from tax are items specified in Section 1862(A)(12) of the Social Security Act of 1965. Exempt items included in this class are those used in connection with the treatment, removal or replacement of teeth, or structures directly supporting teeth. These terms encompass dentures, inlays, bridge work, fillings, crowns, braces and other artificial dentistry and dental reconstructions which are made, manufactured or fabricated from molds or impressions made by dentists of the mouths of their particular patients and sold to dentists for insertion in the patient's mouth as a direct support of, substitution for, or part of the patient's teeth. Dental equipment and supplies are not exempt.

For a list of usually exempt restorative materials, prosthetic devices, supporting materials, orthodontic devices and materials, and endodontic devices, please refer to Regulation 12 CSR 10-110.013.

#### What types of farm machinery are exempt from sales tax?

Farm machinery and equipment are exempt from tax if used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products, and is used directly in the production of farm products to be ultimately sold at retail.

Section 144.030.22, RSMo, provides for an exemption of lubricants used exclusively for farm machinery and equipment. For further information concerning farm machinery, please refer to Regulation 12 CSR 10-110.900.

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#### Does Missouri offer a sales tax exemption for manufacturers?

Yes. Replacement machinery, equipment, and parts, and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption are exempt.

Materials and supplies are also exempt when they are required solely for the operation, installation or construction of the machinery and equipment purchased and used to establish a new, or to replace or expand existing, material recovery processing plants in the state of Missouri.

Parts, and the materials and supplies are also exempt when they are solely required for the installation or construction of such machinery and equipment purchased and used to establish new or to expand existing manufacturing, mining or fabricating plants in the state of Missouri, if such machinery and equipment is used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for final use or consumption.

For additional information regarding exemptions in the state of Missouri, please refer to Section 144.030 RSMo.

#### What can be purchased with the common carrier exemption?

In general, materials, replacement parts, and equipment purchased for use directly upon and for the repair and maintenance or manufacture of, motor vehicles, boat/vessel, railroad rolling stock, or aircraft engaged as common carriers of persons or property, are not subject to tax.

Materials, replacement parts, and equipment which qualify for the exemption include, but are not limited to, grease, motor oil, antifreeze, fuel additives, paint for body work, radio repair parts purchased for use on the vehicle, and power take-off (PTO) units which are attached to the transmission.

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## Are federal employees required to have an exemption letter in the name of the agency they are representing?

No. The federal government is exempt by the Constitution and not required to obtain an exemption letter. Exemption letters are issued to federal agencies only as a courtesy. Persons claiming to be a federal employee should be able to produce identification as to their employment status and may only purchase exempt on behalf of the government.

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#### Is medical grade oxygen subject to Missouri sales tax?

Sales of medical grade oxygen are exempt from Missouri sales tax.

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#### Is the sale of animals taxable?

The sale of livestock is exempt. Sales of animals or poultry for breeding or feeding purposes, as part of a business enterprise, are not subject to tax. The sale of animals for personal enjoyment or use is subject to tax.

For more information regarding exemptions for animals or livestock, please refer to 12 CSR 10-110.910.

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#### How do I apply for an exemption from sales tax?

Any social, civic, religious, political subdivision, or educational organization can apply for a sales tax exemption by completing Form 1746, Missouri Sales Tax Exemption Application. This form lists the information needed to verify the organization is indeed a tax-exempt non-profit organization.

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#### How do I apply for a 501C?

A 501(c) is an Internal Revenue Service (IRS) exemption. Please visit the IRS web site for more information.

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#### What are by-laws?

By-laws are the rules or law governing internal affairs of a group or organization.

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#### How do I use a project exemption certificate?

Exempt charitable, religious, and educational entities, or political subdivisions may complete a project exemption certificate (Form 5060) and present it to the contractor, who in turn may use the certificate to purchase materials for a specific project performed for the tax exempt entity. Only the materials incorporated into the real property are exempt. This certificate must contain the following information:

- The exempt entity's name, address, Missouri tax identification number, and a signature of an authorized representative;
- The project location, description, and unique identification number;
- The date the contract is entered into, which is the earliest date materials may be purchased for the project on a tax-exempt basis;
- The estimated completion date, and;
- The certificate expiration date.
- The Missouri Department of Revenue does not issue these exemptions. This is a transaction between the exempt organization and the contractor.

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Can't find an answer to your question(s)? Email us! We look forward to hearing from you!

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### Missouri Department of Revenue

#### Sales by Farmers at Farmers Markets

- How do I register with the department to collect and remit sales tax?
- Are processed foods and fresh foods subject to the same sales tax?
- Should state sales tax be reported quarterly or annually?
- Does a producer who travels to multiple markets in multiple cities have to charge the local sales tax rate in each city?
- When do I need to file my returns?
- I sell produce, crafts, and bakery items. How do I charge and pay taxes on those items?
- I'm a farmer and I sell produce. I didn't think I had to pay taxes. Farmers that take their grain to market don't have to pay taxes at the elevator.
- My children have a produce business and they sell at our local farmers market. Do they have to pay or charge taxes?
- My husband and I sell our extra produce at the farmers market. We only make about \$2,000 per season.
   Do we have to charge or pay taxes?
- I sell processed beef. I take orders at the farmers market, take the beef to the processor, and then deliver the beef to the customer's home. How do I handle taxes?
- I buy produce at auctions and from neighbors and resell the produce at a farmers market. Do I need to pay taxes on these products? If so, how do I do so?
- I sell honey at the farmers market. What is the sales tax rate?
- Is the farmer's stall at the farmers market considered a "regular stand or place of business away from his farm"?
- If a farmer grows produce at home and sells it at farmers markets or along the roadside, should taxes be charged to the customer and remitted to the department?
- Do I have to pay local sales tax on the sale of jams, jellies, or baked goods that I process on my farm?



#### How do I register with the department to collect and remit sales tax?

Complete the Business Tax Registration Application (Form 2643) and submit it to:

Business Tax Registration P.O. Box 357 Jefferson City, MO 65105-0357

You may also register online using Online Business Registration. Taxpayers registering to collect and remit sales tax must post a bond equal to three times their anticipated monthly liability. If the estimated liability is less than \$500, the bond amount is \$25. A registration form (Form 2643) must be submitted for each location that will transact sales.

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#### Are processed foods and fresh foods subject to the same sales tax?

Yes, processed foods and fresh farm grown products are all subject to the state sales tax for food of 1.225 percent. These foods are also subject to any applicable local sales tax.

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#### Should state sales tax be reported quarterly or annually?

It depends on how much sales tax you collect. If collections average over \$500 per month, file monthly. Collections averaging between \$15 and \$500 per month should be filed quarterly. Monthly collections of less than \$15 can be filed annually. Because farmers markets are often seasonal, it is possible that you can file on a monthly or quarterly basis only in the seasons in which you will make sales. The department will assist you in determining your filing frequency when you register to collect the sales tax.

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## Does a producer who travels to multiple markets in multiple cities have to charge the local sales tax rate in each city?

Yes, the local sales tax rate applies. A producer who travels to multiple farmers markets establishes a business location in the city in which each market is located. Therefore, the seller should collect and remit tax based on the rate in effect in the city in which that market is located. You can check the combined state and local sales tax rate tables to determine the rate in effect at your farmers market or call (573) 751-5860.

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#### When do I need to file my returns?

If you file monthly, returns are due on the 20th of the following month except for March, June, September, and December, which are due the last day of the following month. If you file quarterly, returns are due the last day of the month following the end of the quarter (April, July, October, and January). Do not include the tax collected in your gross receipts when determining the proper amount of tax to remit to the department. Learn more about reporting sales tax by reviewing our Sales Tax Detailed Instructions and Information (Form 4789) or call (573) 751-5860.

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#### I sell produce, crafts, and bakery items. How do I charge and pay taxes on those items?

Charge sales tax on the total sale price of the **produce and bakery items** at a rate of 1.225 percent plus any applicable local sales tax. Charge tax on the total sale price of the **craft items** at a rate of 4.225 percent plus any applicable local sales tax. The sale of the produce and bakery items should be reported on a separate line from the sale of the crafts because of the different tax rate. You can check the combined state and local sales tax rate tables to determine the rate in effect at your farmers market.

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I'm a farmer and I sell produce. I didn't think I had to pay taxes. Farmers that take their

#### grain to market don't have to pay taxes at the elevator.

Sales tax applies when the seller is making a sale at retail to the final user or consumer, but not when the purchaser is selling the product for resale. A farmer selling products at retail at a farmers market must collect and remit sales tax. A farmer selling grain at an elevator is selling the grain for resale or use in manufacturing a product for sale.

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## My children have a produce business and they sell at our local farmers market. Do they have to pay or charge taxes?

Yes, the sales made by the children at a farmers market are taxable sales. However, because they are minors, the department cannot issue a sales tax license to the children. A parent should obtain a sales tax license on behalf of the children and report any sales to the department.

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## My husband and I sell our extra produce at the farmers market. We only make about \$2,000 per season. Do we have to charge or pay taxes?

Yes, you do. Any person who establishes a booth at a farmers market is in the business of selling tangible personal property. As a result, you must collect and remit sales tax to the department regardless of the amount of annual sales.

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## I sell processed beef. I take orders at the farmers market, take the beef to the processor, and then deliver the beef to the customer's home. How do I handle taxes?

Tax should be charged on the retail price of the beef based on your business location, most likely your farm. Missouri law indicates that if a person has more than one place of business that participates in the sale, the sale is deemed to be consummated at the business location of the retailer. Because you take orders at the farmers market, but then fill the orders by delivering beef from your farm to a processor, then deliver the beef to the customer's home, more than one location is involved in the sale. Under Missouri law, the proper rate to charge is based on your business location, which is your farm.

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## I buy produce at auctions and from neighbors and resell the produce at a farmers market. Do I need to pay taxes on these products? If so, how do I do so?

Yes, you must pay taxes on the re-sold goods. You'll need to issue a Sales/Use Tax Exemption Certificate (Form 149) to the farmers from whom you purchased the produce. After resale, collect and remit tax on your sale at retail based on the price you charged your customer.

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I sell honey at the farmers market. What is the sales tax rate?
Sales tax should be collected on the total price charged your customer at the state rate of 1.225 percent plus an applicable local sales tax.
back to top
Is the farmer's stall at the farmers market considered a "regular stand or place of business away from his farm"?  Yes. For purposes of sales tax law, the farmer's stall at a farmers market is considered a business location. Stat
and local sales tax should be collected and remitted.
back to top
If a farmer grows produce at home and sells it at farmers markets or along the roadside should taxes be charged to the customer and remitted to the department?
Yes, both state and local sales tax applies to the sale of produce, whether it is retailed at a farmers market or along the roadside.
back to top

## Do I have to pay local sales tax on the sale of jams, jellies, or baked goods that I process on my farm?

Yes, you must collect and remit sales tax on the retail sale of jams, jellies, and baked goods that are processed on your farm based on the total selling price of those items. However, any ingredients purchased to make the jam, jelly, or baked goods can be purchased without paying sales tax. You must issue a Sales/Use Tax Exemption Certificate (Form 149) to any business from which you purchase the ingredients.

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Matt Blunt Governor

#### To sell or not to sell, that is the question

Selling products at a farmers market is almost an American tradition which has progressed from the sale of raw, unprocessed agricultural products to sometimes a full service food establishment and everything in between. People across the country are spending more and more money on farm fresh products every day, and the consumer expects quality food that is safe to eat. This is where the Missouri Department of Health and Senior Services (DHSS) steps into the picture.

DHSS is charged with the responsibility of assuring that retail food is safe for the consumer. This means that anytime a food is prepared, or otherwise handled, there are strict requirements regarding sanitation issues and food sources.

The Missouri 1999 Food Code states that some non-potentially hazardous foods such as jams, jellies, cookies, cakes and dry powder mixes may be produced and sold from a non-inspected kitchen<sup>1</sup>. This may only be done under sanitary conditions and the seller must be the person making the product and you are selling directly to the end consumer. For more information on this, contact the Missouri Department of Health and Senior Services, Food Safety Program at (573) 751-6095.

The following table may be used as a guide for what can and cannot be sold at a farmers market:

Foods Ok to Sell Without Further Inspection	Foods that must be from an Approved/ Inspected Source
Whole, uncut vegetables	Cut vegetables
Whole, uncut fruits	Cut or peeled fruits
Jams & jellies	Salsa & relish and other canned foods
Frozen meat from an inspected processor*	Any meat not from an inspected processor Meat not kept frozen
Dry baked good (cakes, cookies, brownies, fruit pies)	Custards and meringue pies
Eggs from a licensed source, ** refrigerated at 45°F	Any potentially-hazardous <sup>2</sup> other than frozen meat and refrigerated eggs

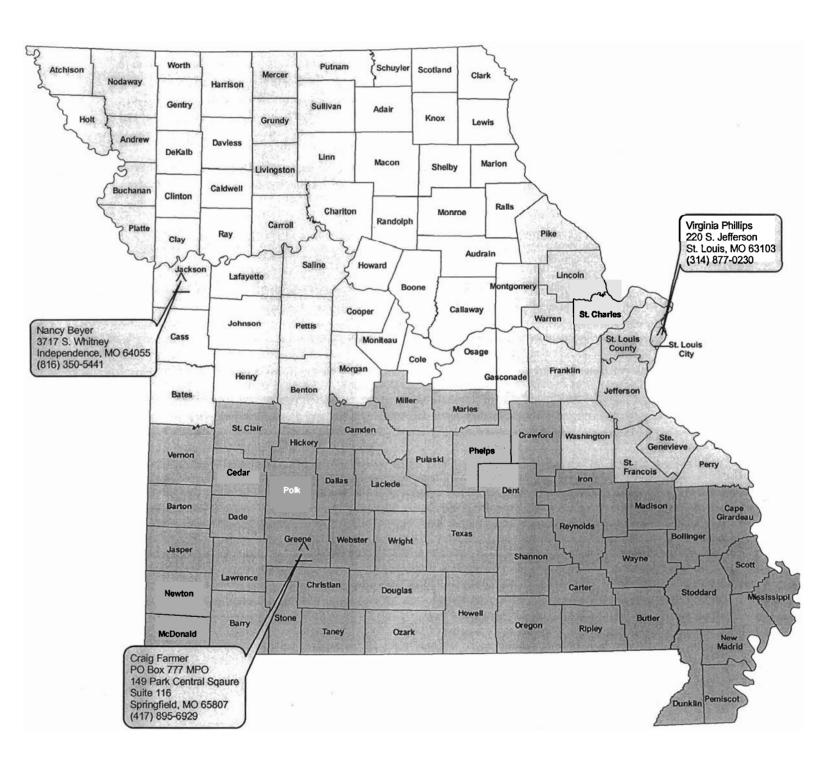
<sup>\*</sup> Processors inspected by the USDA or Missouri Department of Agriculture

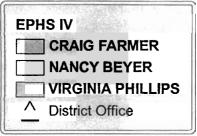
<sup>\*\*</sup>Egg licensing is done through the Missouri Department of Agriculture's Egg licensing group at (573) 751-2495.

<sup>&</sup>lt;sup>1</sup> Some local jurisdictions may require permitting through their health department and we suggest you contact the local health department where the farmers market is located to determine what the local requirements may be. In addition, a local health department may have more restrictive code requirements. Be sure to ask the local health department about code requirements as well.

<sup>&</sup>lt;sup>2</sup> A potentially-hazardous food is a food that can support the growth of harmful bacteria. These foods are typically protein rich such as meat, poultry, seafood, milk and eggs just to name a few. Contact your local health department if you are unsure about the safety of the food you are selling.

# Department of Health and Senior Services Bureau of Environmental Regulation and Licensure Food Processing Inspection Assignments







- Refrigerated foods are to be held at a temperature of 45°F or below.
- Frozen foods are to be kept in a frozen state.
- □ Hot foods are to be held at 140°F or above.
- Food containers shall have labels that include name of product, the name and address of manufacturer, a list of ingredients in order of predominance, and weight of product in English and metric units.

#### **ACIDIFIED FOODS**

- Processing of acidified or low-acid canned foods, such as relishes and pickled products, must meet special requirements, some of which are listed below:
  - ✓ Acidified food must maintain a pH
    of 4.6 or below.
  - Mandatory filing of process with a process authority
  - ✓ Mandatory attendance at a Better Process School

This brochure provides general information about manufacturing a food product in the state of Missouri. More information is available from your city or county agency. Below are some additional resources for your use.

Meat and poultry products: contact the USDA at (785) 841-5600 <a href="http://www.usda.gov/">http://www.usda.gov/</a>

**Seafood**: (freshwater or saltwater) contact the FDA at (888) 723-3366 <u>www.fda.gov</u>

Milk or other dairy processes: contact the Missouri State Milk Board at (573) 751-3830 http://www.mda.state.mo.us/WhoWeAre/i10.htm

Acidified (pickled) foods: contact the Missouri Department of Health and Senior Services, Section for Environmental Public Health (SEPH) at (866) 628-9891.

Ice cream: contact the Missouri Department of Health and Senior Services (SEPH) at (866) 628-9891.

For general information on startup of a food processing business contact the FDA at (888) 723-3366 http://www.cfsan.fda.gov/



Missouri Department of Health and Senior Services 930 Wildwood Drive Jefferson City, MO 65102-0570

## FOOD PROCESSOR REQUIREMENTS IN MISSOURI



Each year, Missourians request information from the Missouri Department of Health and Senior Services on opening a food processing business. This brochure is an overview of the requirements outlined in Chapter 196 of the Revised Statutes of Missouri and the U.S. Food and Drug Administration's Good Manufacturing Practices 21 CFR. This regulation applies to facilities that manufacture, pack or warehouse food other than raw agricultural commodities that require cleaning, or other processing before they are consumed.

The Missouri Department of Health and Senior Services does not license food processors, however, your local health department may have additional requirements and we suggest you contact them prior to starting your business.

#### **PERSONNEL**

- Individuals handling food must be free of diseases transmissible through food.
- Food workers should wear clean clothes and practice good personal hygiene, including frequent hand washing.
- ☐ Hairnets are to be worn to prevent the contamination of food by hair.
- Responsible personnel must be knowledgeable in the production of safe food.

#### **BUILDINGS AND GROUNDS**

- □ Keep weeds trimmed, grass cut and standing water drained.
- Waste must be properly disposed of to prevent the contamination of food areas.
- Buildings shall provide enough space to allow for safe food production, storage, cleaning and maintenance activities.



☐ Floors, walls, and ceilings must be easily cleanable and in good condition to prevent food contamination

- Ducts and piping must be routed to prevent drippage onto food, food contact surfaces or food packaging materials.
- Adequate lighting shall be provided in food process areas, storage areas, hand washing areas, and restrooms.
- □ Lights must have protective shields or be safety coated.
- Mechanical ventilation shall be provided to minimize the presence of odors, vapors, steam or fumes.
- Doors and windows must be screened to prevent the entry of pests.

## SANITARY FACILITIES AND CONTROLS

- There must be an adequate, sanitary supply of hot and cold running water under pressure, which meets drinking water standards.
- Most food processing operations must be performed in a kitchen that is separate from the home kitchen.
- Plumbing shall be designed to avoid contaminating the food, equipment or water supply. Backflow prevention devices or air gaps are necessary.
- Sewage is to be disposed of in an adequate, properly functioning sewer system. Contact the local health department and the Missouri Department of Natural Resources for more information on domestic sewage disposal and process wastewater disposal.

- Adequate, clean and maintained toilet facilities with self-closing doors shall be provided for employees.
- A hand washing sink shall be provided with hot and cold running water, soap, a sanitary method of hand drying, and a waste container.

#### **EQUIPMENT AND UTENSILS**

- ☐ Equipment shall be easily cleanable and maintained in sanitary condition.
- A means of washing and sanitizing equipment, such as a three-bin sink shall be provided.
- ☐ Adequate refrigeration must be provided for maintaining foods at appropriate temperatures. (See next section.)

#### **PROCESSES AND CONTROLS**

- Food shall be protected from physical, chemical or microbial (e.g., bacterial)
   contamination during storage and shipping and processing.
- Containers for holding raw materials or other ingredients shall be designed to prevent contamination.

#### WEIGHTS AND MEASURES

#### A DIVISION OF THE

#### MISSOURI DEPARTMENT OF AGRICULTURE

## REQUIREMENTS FOR SALES AT OPEN AIR MARKETS, FARMERS' MARKETS, ROADSIDE STANDS, AND OTHER COMMERCIAL OUTLETS

Retail sale of fruits, vegetables and other items is regulated by the Missouri Division of Weights and Measures.

Open air vendors are **NOT** exempt from these regulations because they sell relatively little compared to a supermarket or because they only sell for a few months of the year.

The Missouri Weights and Measures Laws and Regulations apply to all sales. The laws and regulations were established to ensure buyers receive sufficient and accurate information with which to compare quantity and price.

As a vendor, complying with the laws and regulations protects you from perceptions of short-changing or misrepresenting your product.

The focus of this bulletin is on the sale of fresh produce at farmers' markets, roadside stands and other seasonal outlets.

#### METHOD OF SALE

Units of sale for fruits and vegetables are found in <u>Appendix A</u> of this bulletin. Sometimes, these units are not the same as those used in wholesale markets or within specific markets, such as restaurants. However, legal weights and measures are required at all times.

Produce may be sold by weight, measure, or count, depending on the commodity. Selling something "by count" is pretty simple to understand.

Selling by "weight" or "measure" involves legally defined weights and measures.

- A quart is a legal dry quart or legal liquid quart, not necessarily a quart basket filled as full as you feel like filling it.
- A pound is a legal pound, as judged by specially calibrated weights certified by the National Institute of Standards and Technology (NIST).

These are weights used to certify all commercial trade scales, including those used at farmers' markets, roadside stands, or your supermarket.

#### **DIRECT SALES**

Direct sales, such as farmers' markets, roadside stands, or from a pickup truck, are those where the weight of a product is determined at the time of the sale.

Direct sales by weight or measure are also called bulk sales. For example, when a customer tells the seller he wants "two pounds of those potatoes"; the seller places potatoes on the scale until it reads two (2) pounds.

This scale is being used for direct sales. Scales used in direct sales must be inspected and approved by the Division of Weights and Measures of the Missouri Department of Agriculture.

To be certified, the scale must be an approvable, legal for trade type device. Scales must be inspected and approved at least once each calendar year by a Weights and Measures Official.

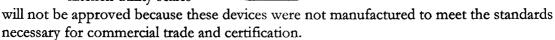
There will be a five dollar (\$5.00) fee charged for each approvable type scales tested and approved or rejected for commercial use.

There is no additional fee for retest of rejected and repaired devices, if rechecked in the same calendar year.

#### NOT ALL SCALES CAN BE CERTIFIED

It doesn't matter if it is an analog or digital scale. Scales stamped or labeled by the factory "Not Legal For Use In Trade",

- baby scales,
- bathroom scales,
- restaurant portion scales,
- postal scales,
- kitchen utility scales



These devices will be rejected and tagged "Not Legal For Trade." There will be no fee charged since no test is done.

An approval seal is placed on the scale indicating it is certified. It is illegal to sell by weight using an uncertified scale.

If purchasing a new or used scale, get the make and model number and call Weights and Measures before you buy to be certain it can be certified.

Certifiable used scales may be available at a reasonable cost, as many grocery stores or other vendors replace older models of scales for electronic scanners and scales.

If you have any questions or want to know if your scale can be certified, call the Missouri Department of Agriculture,

Division of Weights and Measures at 573-751-5639.

The Division of Weights and Measures also can provide suggestions on how to stay within the law if you don't use a scale.

NOTE: PRESUMPTIVE EVIDENCE- section 413.215 RSMo. — "Whenever there shall exist a weighing or measuring device in or about any place in which or from which buying or selling is carried on, there shall be rebuttable presumption that the device is regularly used for the business purposes

of that place."

#### PREPACKAGED SALES

Prepackaged sales occur when you weigh the product before sale and package the product with a quantity statement on the package. A 5-pound bag of potatoes or a 2-pound bag of green beans are examples of prepackaged produce sales. Scales used for

prepackaging products do not have to meet the requirements of the Missouri Weights and Measures Laws and Regulations. However, the package must contain at least the weight specified on the package.

The Weights and measures inspector's job in this case is to check the weight of the package for accuracy, not the scale. As long as the contents of the package weigh at least what it is labeled, it is in compliance. However, if you prepackage, there are legal requirements for what must be on the

label.

All prepackaged products, that is, all products packaged by weight, measure or count prior to sale, must have an individual label that:

- 1) gives the name of the product if it cannot be easily identified through the wrapper;
- 2) a quantity statement (weight, measure or count).



#### Net Weight

Weight statement must be **net weight** (the weight of the product excluding the weight of the wrapping material or container).

The only wording preceding or following the weight can be net weight, or abbreviated net wt. You cannot say "approximate net

weight" "more than net-wt", or "at least net-weight." An example of proper wording is: Net wt. 2 pounds.

An inspector checking this prepackaged item for accuracy of net weight would randomly sample the packages. The net weights of the samples would have to average the stated net weight or more. For example, on a selection of 2-pound

packages, the lot would be approved if the average weight of the selections was 2 pounds or over without any unreasonable variation established by law.

The lot would be rejected if the average of the weights was less than 2 pounds. Remember, fruits and vegetable will lose water weight after being harvested.

If you package your produce in advance, the weight of a bag of carrots packaged Tuesday won't be the same by Saturday's market.

In this case, you need to determine how much weight is lost over the time period (under a consistent set of storage conditions) and add that much extra weight when preparing the package to be sure the net weight is accurate when it is sold.

Label requirements are to your advantage. In addition to stating the net weight or count (quantity) of the product, the label provides an opportunity to identify the source of the product.

The name of your business, address and perhaps a phone number can be printed on the label to let customers know how to reach you.

#### **SELLING BY MEASURES**

When selling by measure, a standard dry pint or dry quart container is actually measured by the cubic inches it contains, not the shape.

- A dry quart is 67.2 cubic inches.
- A dry pint is half that amount.
- A bushel contains 2150.42 cubic inches.

An accurate measure would be when the container is filled and struck level across the top.

The product should not be compressed and it does not have to be rounded above the sides of the container unless necessary to achieve the legal volume.

When purchasing containers, be certain they meet the legal definition of pints, quarts, pecks, etc.

Just as water weight can be lost after harvest, volume can decrease as well. Some settling also can occur in transit. The contents must be level with the top of the container at the time of sale.

It is recommended sellers over-fill containers slightly to allow for these two factors. Most items sold by measures at a farmers' market will be sold by dry measure, described above.

#### **CIDER and OTHER LIQUIDS**

Cider and other liquids are sold by liquid measure, which is slightly smaller since there in no possibility of air spaces in a liquid.

For example, a dry quart is 67.2 cubic inches; a fluid quart is 57.75 cubic inches. If selling fluid, determine exactly how full the container must be to hold the full, accurate fluid measure.

## OTHER IMPORTANT WIEGHTS AND MEASURES LAWS AND REGULATIONS

All bakery products must have stated net weight.

Berries and small fruits may be sold by weight or by
dry measure in U.S. Standard ½ dry pint, 1 dry quart
containers. Any larger size must be sold by bushel or in units not
less than 1 peck, or by weight.

To obtain additional information contact the Missouri Department of Agriculture, Division of Weights & Measures at 573-751-5639 or visit their website at www.mda.mo.gov/

Commodity	Method of Sale	Commodity	Method of Sale	
pples Weight or count, or by dry measure in units not less than 1 peck		Lettuce	Weight or count	
Apricots	Weight	Limes	Weight or count	
Artichokes	Weight or count	Mangoes	Weight or count	
Asparagus	Weight or bunch	Melons (whole)	Weight or count	
Avocados	Count	Melons (cut or pieces)	Weight	
Bananas	Weight	Mushrooms	Weight or measure	
Beans	Weight or dry measure, in units not less than 1 peck		Weight or count	
Beets	Weight or bunch	Okra	Weight	
Berries (all) [NOTE 1, page 234]	Weight or measure	Onions (spring or green)	Weight or bunch	
Broccoli	Weight or bunch	Onions (dry)	Weight	
Brussels sprouts	Weight	Oranges	Weight or count	
Cabbage	Weight	Papaya	Weight or count	
Cantaloupes	Weight or count	Parsley	Weight or bunch	
Carrots	Weight or bunch	Parsnips	Weight	
Cauliflower	Weight or bunch	Peaches	Weight or count, or by dry measure in units not less than 1 peck	
Celery	Weight or count	Pears	Weight or count, or by dry measure in units not less than 1 peck	
Cherries [NOTE 1, page234]	Weight or measure	Peas	Weight	
Coconuts	Weight or count	Peppers	Weight or count	
Corn on cob	Count	Persimmons	Weight or count	
Cranberries	Weight or measure	Plums	Weight or dry measure, in units not less than 1 peck	
Cucumbers	Weight or count	Pineapples	Weight or count	
Currants [NOTE 1, page234]	Weight or measure	Pomegranates	Weight or count	
Dates	Weight	Potatoes (Irish or sweet)	Weight	
Eggplant	Weight or count	Prunes	Weight	
Escarole	Weight or bunch	Pumpkins	Weight or count	
Figs	Weight	Radishes	Weight	
Garlic	Weight or count	Rhubarb	Weight	
Grapefruits	Weight or count	Rutabagas	Weight	
Grapes	Weight	Spinach	Weight or bunch	
Greens (all)	Weight	Tangerines	Weight or count	
Kale	Weight	Tomatoes	Weight or dry measure, in units not less than 1 peck	
Kohlrabi	Weight	Tomatoes (cherry) [NOTE 1, page 234]	Weight or measure	

NOTE 1: Commodities sold by measure must be sold in containers standardized by the Berry Basket and Box Code in Handbook 44.

## Registered Scale Companies With Scales Suitable For Missouri Farmers' Markets

Provided by Missouri Department of Agriculture Weights and Measures Division

NAME	ADDRESS	PHONE #
Ace Scale Co	P O Box 387	913-365-9398
	Elwood, KS 66024	
C M Marrs Sales	1300 Liberty St.	816-221-5090
	Kansas City, MO 64102	
Cardinal Scale - MFG	11005 Lin-Valle Dr.	314-487-1215
- St. Louis	St. Louis, MO 63123	
Cash Register Sales	1566 N Topping Ave	816-231-8599
	Kansas City, MO 64120	
Custom Scale	P O Box 63418	314-772-5100
	St. Louis, MO 63163	
Deskin Scale	437 W. Cherokee St	417-883-0055
Company	Springfield MO 65807	
Digitron	2000 William St.	573-651-4029
	Cape Girardeau, MO 63703	
Fairbanks	1675 Shelby Oaks Dr. Ste. 3	901-332-8000
<u> </u>	Memphis, TN 38134	
Fairbanks Scales	4000 NE 33 <sup>rd</sup> Terr Suite #11	800-458-7005
	Kansas City, MO 64117	816-455-7337
Four State Scale	1504 S Madison	417-782-4740
Company	Webb City, MO 64870	
Hobart Sales &	5154 N. Main St	800-451-5993
Service	Joplin, MO 64801	417-624-1100
Hobart Sales &	711 Good Hope	573-334-5094
Service	Cape Girardeau, MO 63701	
Hobart Sales &	10905 Harnson St.	800-762-6689
Service	LaVista, NE 68128	402-339-0550
Hobart Sales &	630 N Prince Lane	800-777-5562
Service	Springfield, MO 65802	417-862-1779
Hobart Corporation	10631 Summit St.	913-469-9600
	Lenexa KS 66215	
Memphis Scale Works,	505 Sanders Avenue	501-750-2470
Inc.	Springdale, AR 72764	
Mettler Toledo Inc.	6018 Morganford	314-574-8777
	St. Louis, MO 63116	
Pioneer Scale Co. Inc	P O Box 1255	800-530-7716
Danataina O. J. O.	Benton, AR 72018	501-778-7315
Precision Scale &	3501-03 Grace Avenue	314-773-5449
Controls Inc	St. Louis MO 63116	000 444 70 40
Roy E Schmidt Inc	411 Eichelberger St	800-444-7942
Ocala Oveta	St. Louis, MO 63104	314-353-6600
Scale Systems Inc	8300 NE Underground Dr/P O Box 4982	816-231-5550
14/11 6 1 6	Kansas City, MO 64161/ 64120	
WH Scale Co	4145 NW 25 <sup>th</sup>	785-357-5191
	Topeka KS 66618	

Want to make sure a scale is approvable before you purchase it?

Get the brand name and model number of the scale and call the Missouri Department of Agriculture Weights & Measures office at 573-751-5639.

# WEIGHTS AND MEASURES A DIVISION OF THE MISSOURI DEPARTMENT OF AGRICULTURE

Requirements for Shell Eggs Sold in Missouri
(Disclaimer: These are excerpts from the Missouri Egg Laws and Regulations publication).

Eggs are defined as eggs in the shell from chickens.

A license is not required for those who sell only eggs produced by their own flocks, provided such eggs are not sold at an established place of business away from the premises of such producer.

#### Retailer's License

A Retailer's license is required of any person who sells eggs to a consumer.

A holder of a Retailer's license shall not be permitted or authorized to buy eggs from persons other than licensed Dealers.

Any retailer desiring to buy eggs from persons other than licensed Dealers shall obtain a Dealer's license in addition to a Retailer's license.

#### Dealer's License

A Dealer's license shall be required of any person who purchases eggs from producers thereof or another dealer, for the purpose of selling such eggs to another dealer, processor, or retailer.

Any Dealer desiring to sell eggs to consumers shall obtain a Retailer's license in addition to a Dealer's license.

A producer, who sells to consumers at a place other than their residence, needs to purchase a dealer's license in addition to a retailer license.

#### <u>License Fees (Annual - July 1 - June 30)</u>

Retailers License \$5.00

Dealer's License fees shall be determined on the basis of cases (30 dozen per case) of eggs sold in the shell in any one week, as follows:

1 - 25 cases per week
 26 - 50 cases per week
 51 - 100 cases per week
 525.00
 More than 100 cases per week
 \$50.00

#### License Year

The license year shall be 12 months or any fraction thereof, for each separate place of business from the director, beginning July 1 and ending June 30. No license shall be transferable, but it may be moved from one place to another by the consent of the director.

#### Identification of Graded Eggs in Containers

- 1. Eggs packaged in containers by licensed dealers for supply or sale to retailers must be identified on each container with either the name and address (city and state), or approved identification number of the dealer under whose authority the eggs were packed and the day, month, and year when said eggs were graded. Example: July 1, 1966, or 182-6; July 2, 1966, or 183-6).
- 2. Only eggs to be sold to any consumer by any person shall be of the quality standard designated Grade and size established by USDA (example Grade A Large).

#### Eggs

No person shall sell or represent eggs from any other species of fowl as chicken eggs or sell mixed eggs from more than one species of fowl, or eggs from ducks, turkeys, geese, or any other species of fowl other than chickens, without marking the containers and sub containers of such eggs or otherwise indicating fully by sign or other inscription the species of fowl from which such eggs were produced.

#### Temperature

Temperature for shell eggs shall be held at a maximum temperature of no greater than  $45^{\circ}$  F.

To obtain a complete copy of Missouri Egg Laws & Regulations, call the Missouri Department of Agriculture, Division of Weights and Measures at 573-751-5639 or visit their website at <a href="https://www.mda.mo.gov">www.mda.mo.gov</a>.



#### **IMPORTANT**

- 1. Read the information below.
- 2. Check the appropriate box and return this application with fee.

BUSINESS NAME AND LOCATION ADDRESS			
		LICENSE TYPE	
	RETAIL	DEALER	PROCESSOR
	R1 □	D1□	P1□
	COUNTY	D2□	P2□
MAILING ADDRESS (IF DIFFERENT)		D3□	Р3□
		D4□	P4□
	AMOUNT ENCLOSED		
	\$		
	DATE		
	SIGNED	-	
LICENSES ARE DUE JULY 1 AND DELINQUENT THEREAFTER. ALL SALES ARE PROHIBITED AFTER			
30 DAYS.	PHONE NUMBER		
LICENSE EXPIRES JUNE 30			
MO 350-0444 (6-05)			

MO 350-0444 (6-05)

The egg license application form is for Retailer, Dealer or Processor, as defined below:

RETAILER: Any person who sells eggs to the consumer. A retailer who buys eggs from any person that does not have a Missouri Dealers License must have both a Missouri Retailers License and a Missouri Dealers License.

All Retailers \$5.00

DEALER: Any person who purchases eggs from the producers thereof or another dealer, for the purpose of selling such eggs to another dealer, a processor, or retailer. A dealer shall not be permitted to sell eggs to consumers, and any dealer desiring to sell eggs to consumers shall obtain a retailer's license in addition to a dealer's license. Dealer's license fees and type of license shall be determined by the maximum cases of eggs handled in any one week.

D-1 1 to 25 cases per week \$5.00
 D-2 26-50 cases per week \$12.50
 D-3 51-100 cases per week \$25.00
 D-4 Over 100 cases per week \$50.00

Retailers and dealers are required to have a license for each separate place of business.

PROCESSORS: Any person engaged in breaking eggs or manufacturing or processing egg liquids, whole egg meat, yolks, whites, or any mixture of yolks and whites, with or without the addition of other ingredients, whether chilled frozen, condensed, concentrated, dried powdered or desiccated. Processor's License Fees and type of license shall be determined by the maximum cases (30 dozen eggs per case) or the equivalent in liquid or frozen eggs processed in any day as follows:

P-1	Less than 50 cases	\$25.00
P-2	50-250 cases	\$50.00
P-3	250-1000 cases	\$75.00
P-4	Over 1000 cases	\$100.00

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